19 51-52

File No. LAT 1152

B CLASS

P W. **DEPARTMENT**

K **BRANCH**

Subject:— Athens El. Supply Co

Annual Accounts of th

K

File No. LAT 1152

Std. Sectt. Slip 24-B

G. R., G. D., No. 2 05, dated 2.6-22

Sect. 78 e

DOCKET SHEET (B)

Subject:—

File No._____

_____ **DEPT.**

_____ **BRANCH.**

References:—

Date.	To whom sent.	Notes and instructions.

Report on the audit ~~of the accounts~~ and examination of the Annual Statements of accounts prescribed under the Indian Electricity Rules 1937 of the Athani Electric Licence for the years 1943-44.- 1950-51

The audit and examination of the annual statements of Athani Electric Licence for the years beginning from 1-6-1943 (Athani Power House was actually started in January 1944) to the year ending 30th June 1951 was carried out at the registered office of the Licencee at Poona. Statements I to IX and the statement of financial and technical data checked with the books of account, vouchers etc. are attached.

2. Statements No.I and II:- Share/Loan capital:-

The following amounts of share capital and loan (difference between assets and liabilities) were appropriated for the Athani Licence out of the called up and paid up share capital of the main concern viz. M/s Light and Power Suppliers as shown ~~in~~ in the statement 'A' attached to the report.

3. Statement No.III:- Capital Account:-

(a) The total expediture on Capital Account during the years of audit is stated below:-

(i) Year 1943-44:- Expenditure on capital account Rs. 38,772-2-6:-

The expenditure of Rs.19,142-13-9 on Machinery and Plant includes the erection cost of Alternator and the cooper engine (Rs.15,129-9-9) plus the expenditure of Rs.4,013-4-0 incurred up-to the commencement of Athani Power House which are capitalised to Machinery Account under the sanction of the Board. Similarly expenses stated to have been incurred upto commencement of the Power House were also capitalised on the following heads and are included in the total expenditure shown on these heads in the statement No.III :-

Building	Rs.1,050- 4-0
Over heads Mains	Rs.2,809-4-0
Service Mains	Rs. 962--4-0
Service Meters	Rs. 885- 4-0
Installations at consumer's premises	Rs. 303-14-0

(ii) Year 1944-46:-

Expenditure on capital account Rs.34,873-1-6:- This mainly includes expenditure of Rs.32,016-1-6 on Machinery and Plant which is made up of the following items:-

	Rs.As.Ps.
Cost of second hand machine	27,750- 0-0
Wages and stores for constructing Machine	3,485-11-0
Interest	670-10-6
Managing Agents' travelling	109-12-0
Total	32,016- 1-6

(iii) Year 1945-46:-

Expenditure on capital account Rs.44,457-8-0:- This mainly includes expenditure on machinery and plant Rs.42,189-8-6 made up of the following items:-

Two Alternators	Rs.22,000- 0-0
1 10 BHP Motor	1,000- 0-0
1 Engine 65 H.P.	10,000- 0-0
Freight	300- 0-0
Erection	2,734-13-9
Accessories	3,846-12-0
Revenue expenditure capitalised	2,307-14-9
	42,189-8-6

(iv) 1946-47:- The expenditure on cost of land Rs.5,150-5-9 includes Rs.3,752-0-0 as actual price of the land purchased plus Rs.1,398-5-9 on account of acquistion proceedings.

(v) Year 1947-48:- Gross expenditure on capital account Rs.45,144-13-7 from which following are deducted:-

See page----2

Rs.19,065-~~8x0~~ (Rs.18,089-10-0 Cost of Machinery despatched to 15.0 Palghar + Rs.976-5-0 Cost of grinding Mill sold)
Rs. 199- 6-0) These are preliminary expenses written off.
Rs. 154- 4-5)

Net tota capital expenditure therefore comes to Rs. 25,815-4-2. Expenditure on Machinery and plant Rs.31,072-10-4 includes Rs.24,520-5-4 generator and engine (56 B.H.P.)plus cost of Rs.1,400 of Motor , Rs.2,314-4-6 erection cost and Rs.1,515--14-0 proportionate revenue expenditure capitalised.

Year 1948-49 Expenditure on capital account:- Rs.15952-5-4 This ~~Item~~ mainly includes expenditure of Rs.9,848-9-4 on Machine-ry and plant which consists of following items-

1.Alternator	Rs. 5.852- 0-0
2.Sparts parts 65 BHP Engine	Rs.2,936- 0-6
3.Oil filter	Rs. 727- 3-6
4.Erection cost	Rs. 333- 5-4
	Rs 9,848- 9-4

Year 1949-50:-Gross expenditure on capital account is Rs.11,651-4-0 from which old expenditure of Rs. 900/-is wipted out and capitalised as follows:-

Machinery Rs.451- 0-0
Overhead Mains 318- 0-0
Building 131- 0-0

Year 1950-51Expenditure on capital account is Rs.6,513-10-0 which includes main expenditure of Rs.5,393-4-0 on plant and machinery cosisting of following items:-

Rs.5,064- 0-0 Cost of Alternator
Rs. 177- 8-0 " Pully
Rs. 151-12-0 "Stores.

(b)The capital cost per K.W.of pant installed and the percentage of income on the total capital expenditure ~~comes to~~ during the years under audit is shown below:-

Year	Capital cost per K.W. of plant installed	%age of tur over to total capital expenditure.
1943-44	Rs.4,480 per K.W.	5.01
1944-45	Rs.2,528 "	9.19
1945-46	Rs.2,195 "	8.01
1946-47	Rs.~~2,288~~3,419 "	~~12.03~~ 11.43
1947-48	Rs.2,288	12.03
1948-49	Rs.2,480 "	13.35
1949-50	Rs.2,609 "	12.23
1950-51	Rs.2,688 "	18.30

(c)~~The Co.may be asked to maintain a block register of assets in prescribed form if the same is not already maintained.~~

4. Statement IV:-Revenue Account:-Receipts:-

(a)The number of units sold,the amount realised and the price per unit during the years of audit viz.1943-44 to 1950-51 are compared in the statement attached to this report. Note:-Bill register and copies of monthly statements submitted to Govt.for the years 1944-45 are not available and hence the figures units sold and price per unit for this year could not be worked out.Similarly ~~consumer's~~ consumer's bill registers for the years 1943-44 to ~~1946~~ 1947-48 were also not available for check during audit.

(b)The reasons for increase in the price per unit under "Light and fan and "Public lamp" during the year 1950-51 are stated to be due to taking into account the income of 1949-50 which was at old rate(0-8-0 annas).This was shown as consumers suspense account during 1949-50 (Rs.7,635-2-0).

(c)Contributions of Rs.380-10-0 and Rs.173-14-0 were received during 1949-50 and 1950-51 from the consumers for service lines.These amounts are not treated as capital receipts and amounts received for stores utilised are treated as amounts received by sale of stores.The Co.may be requested to show these amounts for 1949-50 and 1950-51 as capital receipts as required under para XII of the sixth schedule to Electricity (Supply)Act '48 and to ~~the~~ follow the correct procedure in future in the accounts.

(d)Certain minor omissions detailed below need rectification:-

Consumers Register:-

(1)Monthly a rrears are not correctly worked out .Bills for July '48,the ~~connects~~ actually recovered during Sept.'48 but no arrears due were worked out and shown at the end of month of July '48.

Some instances are given below:-

~~July~~ Month	Consumer No. & Bill No.	Amount Rs.As.Ps.	Amount recovered on
7/'48	271/7215	3- 9-6	Rs.2-5-6 recovered on 4-9-48 but the arrears of only Rs.1-4-0 shown at the end of month.
-do-	306/7250	6- 0-0	4-9-'48/526
-do-	315/7259	4-12-0	-do- /535
Dec.'48	132/818	6- 4-0	31-1-49/1809
Sept.'49	136/4168	7- 4-3	31-10-49/4743
-do-	198/4230	15-5-6	-do- /4752 etc.etc.

(ii)The following bills are not signed by the residental engineer.The ~~necessary explanation maybe furnished.~~ cond procedure may be followed.

Bill No.	Consumer No.	Period	Amount Rs.As.Ps.
7917	391	June 50	5- 8-0
7919	393	-do.	1-12-0
7920	394	-do-	2- 8-0

(iii)From April '49 onwards the electricity duty was charged at uneven rates and for the consumption of 2 units also.The same process was continued upto the end of March 50 Prior to April 49 and after March 50 the same was charged at the rate of Rs.0-0-6 per unit and that to also beyond the ~~time-of~~ limit of 12 units consumption per month per consumer. The specific orders for charging rate of electricity duty which was charged extra to consumers may be pointed out.

(iv)The register is incomplete in respect of columns for actual amounts recovered from the consumers with reference to counterfoil of receipts No.and the balances due from the individual consumers are not worked out in the register for the month of June 1950.

Total Bill for the month	Rs.2,820- 2-3
Arrears upto June 50 due from consumers	Rs.4,525- 4-3
Total amount due from consumers at the end of the June 50	Rs.7,345- 6-6

5. Statement IV:-Working Expenses:-

The working expenses excluding depreciation and interest together with the cost per unit generated during 1943-44 to 1950 -51 are compared in the statement attached to this report.

The expenditure on salaries and wages has increased durin 1949-50 and 1950-51 .The increase was stated to be due to revision of salary and D.A.of the staff.Additional staff was engaged in order to afford leave facilities to the staff.

6. Statement V:-Net Revenue Account:-

(a) The working of the undertaking resulted into a loss of Rs. 31,368-10-7 at the end of June 51 which is exclusive of depreciation.

(b)No provision has been made for "Contingencies Reserve The Co.'s attention maybe drawn to the provisions of paras III and IV(1) of the sixth schedule and asked to make the necessary contribution to the contingencies reserve.

(c)Dividends were paid during 1945-46(Rs.1,287-5-3) and 1946-47(Rs.1,886-14-3).During 1945-46 the Co.may be considered to have paid dividends out of the year's profits The Co. should,however,explain how it has debited dividend to the Net Revenue Account for 46-47 when the year's working itself was a loss.

7

7. Statement VI:-Reserve Fund:-
During the year 1946-47 compensation of Rs.8,800/-was received from M/s Godfrey Brothers Bombay for fulfilling the contract of erecting one second hand machinery set. The licencee had incurred expenditure of Rs.6,359-15-0 for the machinery set and for securing the compensation. Surplus of Rs.2,440-1-0 (Rs.8,800 minus Rs.6,359-15-0) has been credited to Reserve fund account.

During 1947-48 a grinding mill of the cost of Rs.976-5-0 was sold for Rs.1,226-5-0. The surplus of Rs.250/- thus realised has been credited to Reserve Fund account thus making the total reserve fund to Rs,2,690-1-0 to end of June 51.

8. Statement VII:-Depreciation Fund:-
From the years 1943-44 to 1950-51, no depreciation has been charged in the accounts. The attention of the Co, maybe drawn to the provisions of paras VI(1), XI, XVII(6)(8) of the sixth schedules to the Electricity (Supply) Act '48 and it may be asked to calculate depreciation and arrears of depreciation accordingly.

9. Statement VIII:-Balance Sheet:-
The sum of Rs.7,635-2-0 on account of consumer's suspense account appearing under Liability Side of the Balance Sheet as on 30-6-50 is the difference between the new rates and old rates.

10. Statement IX:-Units generated:-
The percentage of units used on works and units not accounted for during the period of review were as follows:-

Year	Used on works	Percentage of losses.
1943-44	10.28%	28.16%
1944-45	Records not	available.
1945-46	6.21%	17.84%
1946-47	6-56 %	15.63%
1947-48	11.83%	17.48%
1948-49	11.80%	14.55%
1949-50	13.63%	17.65%
1950-51	13.9%	18.38%

As already observed in para 8 of the Report of the Athni Rating Committee" published on pages 326-331 of the Bombay Govt.Gazette of 26-7-51 the distribution losses should not exceed the general limit of 12 percent of energy generated. The Co.may be asked to investigate into the reasons for the high loss and take steps to reduce losses in tran-smission.

11. Rates:-
Upto the end of Oct.'49 the maximum rates permitted in para 11 of the License plus 33⅓ % surcharge were charged to all consumers. Thereafter the Licencee increased the rate to 0-12-0 from 1-11-49 to 30-6-51. It was explained that the Licencee could increase the rates as per Section 57 of the Electricity Supply Act '48 read with schedule VI and VII of the Said Act Govt.have now fixed the rates in their Govt.Resolution, P.W.D. No.BAT-1851 dt 20-7-51.

12. Working Results:-
The calculations of the working results on the basis adopted by the Electricity Advisory Committee and of the capital expenditure reported by the Co.disclosed following defects during the years under review:-

Year	Deficit.
1943-44	Rs.5,936
1944-45	Rs.7,572
1945-46	Rs.10,479
1946-47	Rs.10,738
1947-48	Rs.14,807
1948-49	Rs. 11,326

13. The financial provisions of the Electricity (
Act 1948 became applicable to this concern with e
from 1-7- 1949.

14. Mg.Agent's remuneration:-

(a)The Mg.agents remuneration for the year 1949-50 comes to Rs.2,254 as against Rs.2,346 actually paid to Mg.agents,the difference of Rs.92 being due to the fact that the item "Commi--ssion or fixed deposits"(Rs.1147-14-0)has been excluded from the calculations made by this office as this item cannot be considered to be ancillary or incidental to thebusiness of electricity supply.The sum of Rs.92 is therefore recoverable from the Mg.agents.

(b)The amount drawn for the year 1950-51 is within the limits prescribed in para XIII of sixthschedule.

(c)It may be pointed out in this connection that office of the Mg.agents is also the head office of the Co.The Co.may, therefore,be asked to ensure that the salaries and wages of persons employed in the Office of the Mg.agents are borne by the Mg.agents and not debited to the Co.'s accounts.

15. Clear Profit:-The total income during the years 1949-50 and 1950-51 was Rs.26,493 and Rs.40,837 respectively while total expenditure during these years was Rs.30,754 and Rs. 33,329 respectively.There was a loss of Rs.4,261 in 1949-50 and a clear profit Rs.7,508 during 1950-51.Commission paid on securing fixed deposits for the undertaking are Rs.1,147-14-0 and Rs.632-8-0 during 1949-50 and 1950-51 respectively have been excluded in the calculations of this office.

16. Capital base:-

The capital base for the years 1949-50 and 1950-51 comes to Rs.248,343 and 240,347 respectively. Monthly balances of stock stores for 1949-50 were not available for working out the monthly average.The Co.has included expenditure of commission on shares Rs.3000 in 1949-50 and Rs.3,762-8-0 in 1950-51 in capital base. It is not clear whether commission on shares can be excluded.This point may please be examined in view of the provisions of para XVII(4) of sixth schedule.

17. Reasonable Return:-

The reasonable return on the capital base for the years 1949-50 and 1950-51 comes to Rs.12,417 and 12,017 respectively.The

Srinivasa Rao 5/6

ASSTT:EXAMINER,OUTSIDE AUDITS.

vwg/

STATEMENT 'A'

Year	Amount of share capital alloted to Athani	Out of the called up & paid up share capital of the Main concern viz. Light & Power Suppliers Limited	Amount of loan shown as invested for Athani Licence	Allocated out of the total Deposits & loans obtainedd by M/s Light & Power Supplies Limited.
1	2 Rs	3 Rs	4 Rs	5 Rs
1943-44	25,000	51,015	81,489	111,457
1944-45	41,565	83,350	102,065	110,355
1945-46	57,300	114,675	138,017	140,817
1946-47	60,000	142,437- 8-0	135,721	218,479
1947-48	60,000	166,530	190,347	330,259
1948-49	60,000	171,430	196,527	380,803
1949-50	60,000	172,700	194,062	397,541
1950-51	60,000	174,070	205,260	397,940

REVENUE ACCOUNT (Worki

Items.	1943-44 Amount Rs	1943-44 Cost per unit in ans.	1944-45 Amount Rs	1944-45 Cost per unit in ans.	1945-46 Amount Rs	1945-46 Cost per unit in ans.	1946-47 Amount Rs	1946-47 Cost per unit in ans.	1947-4 Amount Rs
1.Fuel	549)	1.17	1945		2257	1.18	5366	2.28	7437
2.Oil and stores	)		526	Detai	842	0.44	945	0.39	794
3.Wages and salaries	657	1.40	2233	-ls not avai lable	2005	1.05 ~~1.05~~	3415	1.40	3207
4.Repairs and Maintenance	425	0.91	700	See remarks below	1493	0.78	508	0.21 ~~021~~	2433
5.Rent,rates &.... xes	334	0.71	482		250	0.13	214	0.09	150
6.Agent's remune ration	-	-	1100		1000	0.52	1000	0.41	1500
7.General Estt. charges									
8.Salaries and wages									
9.Director's fees , audit fees,legal insurance etc.	charges 1294	2.77	2208		2766	1.45	4494	1.83	5438
TOTAL WORKING COST	3259	6.96	9194		10613	5.55	15942	6.53	2095

Remark:-The figure for "units generated " isnot available as the records

UNITS GENERATED 7492 30601 39130

enses). - 3

1948-49		1949-50		1950-51	
Amount Rs	Cost per unit in ans.	Amount Rs	Cost per unit in ans.	Amount Rs	Cost per unit in ans.
5519	1.33	7514	1.80	8561	2.35
1362	0.33	2225	0.53	3340	0.91
4437	1.07	10997	2.63	9908	2.71
1186	0.28	830	0.20	4885	1.33
212	0.05	292	0.07	742	0.20
1500	0.36	2346	0.56	2078	0.57
7102	1.71	7791	1.86	4467	1.22
21318	5.13	21995	7,65	33961	9.29

t available and therefore not produced.

66401 66956 58583

Statement showing units sold to and the price pe
consumers for the years of audit viz.1943-44 to

Items.	1943-44 Units sold	Amount Rs	Price realised per unit.	1944-45 Units sold	Amount Rs	Price realised per unit	1945-46 Units sold	A
1.Lights & fans	4612	2694	9.35		8791		19316	
2.Motive Power	-	-		Details not availa ble		Details not avail able.		
3.Special contracts	-	-						
4.Public Lamps	-	A			(A1364			
Total	4612	2694	9 35		10155		22724	1
5.Meter rent		461			153			1
6.Service connections and service lines recoveries								
7.Misc.receipt and interest		1560			164			

Items.	1948-49 Units sold	Amount Rs	Price realised per unit	1949-50 Units sold	Amount Rs	Price realised per unit	1950-51 Units sold	A
1.Lights and fans	40059)			37[illegible]6)				
2.Motive Power	1747)	19933	7.63	1750)	19296	7.78	34101	3
3.Public Lamps	7093	2961	6-68	6350	2954	7.44	156	
	48899	22894	7.553	46016	22250	7.74	5407	
4.Meter rent		2746			2633		39664	
5.Service connection & service lines recoveries.								
6.Misc.receipt & interest		1839			1610			
		27479			26493			

Note:-A() An agreement dated 29-11-43was entered into with Antni Municipality which
29-11-49 after which it is not renewed.In accordance with the agreement minimum paya
and no amount was recovered during 1943-44.It is explained that no proper and suffic

realised from the various classes of

1.

Price realised per unit	1946-47 Units sold	Amount Rs	Price realised per unit	1947-48 Units sold	Amount Rs	Price realised per unit
8.18	25603	13149	8.22	33074	16946	8.20
	1130	219	3.10	561	122	3.48
9.25	3716	1971	8.49	5012	2114	6.75
8.34	30449	15339	8.06	38647	19182	7.94
		2086			2345	
		1328			1325	

Price realised per unit
15.810
9.230
12.00
15.265

in force for six years from the date of agreement.This expiredon
icipality was Rs.1620 against Rs.1364 wasrecovered during 1944-45
was given on account of war conditions

P.T.O.

STATEMENT FORM (1)

(1) Company etc :- Athni Electric License 1940, managed by Light and Power Suppliers Ltd.; 180, Budhwar Ruimaste Bldg. Poona. 2

(2) Accounts for the year ending:- 30th June 1944

(3) Year of working :- 1st. year.

(4) Motive Power :- Disel engine sets.

(5) Total capital expenditure etc. at the end of the year (not capital of the company) Rs. 1,94,075=10=10

Revenue from Electric Supply: 2694=0=0.

(7) Revenue from Meter Rent and other sources (including interest on investments if any) ——— Rs. 2020=15=0.

(8) Total working costs excluding depreciation (column No. 11) but including income tax from net revenue Account ——— Rs. 3258=9=3.

(9) Gross profit before providing for interest, depreciation, and reserve (column 6 plus 7-8) Rs. ~~3[illegible]~~ 1456=5=9

Interest (on debentures & Loans) and special charges. Rs. 1697=1=6

(11) Depreciation and Reserve (for the year) writing of preliminery expenses and included - not provided for due to want of Profits

(12) Ditto percent on column 5 —— NIL

(13) Financial Result. (column 9-10 plus 11) Rs. 240=11=9. LOSS

(14) Ditto Percent on column 5.

(15) Units Generated ——

(16) units Sold ——

Cost in Annas per unit Generated

(17) Fuel

(18) Oil, waste & water, engine room stores, etc. } Rs. 5[illegible]=9=0

P.T.O.

(19) Wages and Salaries excluding management (Generation, Distribution and Public Lamps together)

(20) Repairs and maintainence (Generation, distribution, and public Lamp, renewals when charges are on contract rate for current includes renewals)
9 Item (1920) } Rs. 1082=0=9.

(21) Rent, Rates, Taxes — Rs. 334=0=3

(22) (a) Management, Directors' fees, office allowance, salaries (other than in column 19) office and legal expenses

(b) Incidental and over head charges (other than capital charges) e.g. depreciation, insurance, income tax, interest etc. which cannot properly be included under any of the heads 17 to 21, 22 (a) — Rs. 1242=7=3 Rs. 1748=9=6

(23) Total working cost — Rs. 4955=10=9

Technical Data

(24) K.W. connected to public Lamps —

(25) Total consumers connected (number) 250.

(26) Total Connections (Kilowatts.) ——

(27) Maximum Load on feeders, K.W. —

(28) Maximum station Load ——

(29) Plant capacity installed in K.W. : 21 K.W.

(30) Average price in annas obtained per unit (Column 6-16)

(31) Percentage of dividend paid per year

(32) Type and Size of generating plant with date of installation thereof 1) 22. B.H.P. Ruston engine coupled to 11, K.W. alternator
2) 20, B.H.P Cooper engine coupled to 10, K.W. alternator
(Installed in 1944.)

(33) Nature of Supply
(a) Generation, voltage, frequency etc :— A.C. 3 phase, 4 wires 440 volts, 50 cycles
(b) Distribution, voltage, frequency etc. :— A.C. 3 phase 4 wire 440/250 Volts., 50 cycles

Keshow Lal Sahni
Licensee (Alkali Electric Licensed 1946)

Light & Power Suppliers Ltd.
Gumaste Building, 180 Budhwar,
POONA 2.

ANNEXURE V

Model form of Accounts prescribed under the Indian Electricity Act 1910

[See section 11 and rule 36 (3)] For companies

ATHNI Electric License 1910 – Licensee Keshav V. Sane, 180, Budhwar Gumaste Bldg. Poona 2

For the year ending 30th June 1944

Statement of Share capital appropriated for the purpose of the undertaking authorised by the above mentioned Licensee at the end of the year.

No. I

Description of capital.	Amount appropriated for this License for this year is Rs. 25000/-
Amount appropriated by M/S Light and Power Suppliers Ltd. Poona For this License out of the Share capital collected by them by way of shares – Preference and Ordinary.	

No. II

Description of Loan	Statement of loan capital for the purpose of this undertaking authorised by the above mentioned Licensee at the end of the year.
M/S Light and Power Suppliers Ltd. Poona have collected deposits and loans at the rate 5% to 6% and have invested in this license these amounts. The total net investment of this concern inclusive (general balance sheet less Rs. 25000/- collected by way of fees is the amount which has been treated as invested by them by way of deposits, at the time of preparing these Statements.	Loan capital – Rs. 81248-9-4 240-11-9

Total Share capital up 25000-0-0
Total loan capital Borrowed (SEE No. I) 81248-9-4
240-11-9
Total capital Received 106248-9-4
240-11-9

Keshav V. Sane
Licensee.

Compiled Accounts

Light & Power Supplier
Gumaste Building, 180 Budh
POONA 2.

No III Capital Account for the year ending 30th June 1944

Dr. | Cr.

(1)	Expenditure upto the end of previous year. Rs. As. Ps.	Expenditure during the year. Rs. As. Ps.	Total expenditure to 30-6-44 Rs. As. Ps.		Received upto the end of previous year Rs. As. Ps.	Receipts during the year Rs. As. Ps.	Total receipts to 30-6-44
(1) Do preliminery expenses	854-6-0	—	854-6-0	By Share capital invested by m/s Light and Power Supplies Ltd. Poona.	— — —	25000-0-0	25000-0-0
license expenses	1971-6-0		1971-6-0				
(2) Do lands including lawcharges incidental to acquisition							
(3) Do Buildings	7770-7-6	1356-3-6	9126-11-0	By Loan A/c amount invested by M/S Light and Power Supplies Ltd. Poona by collecting by way of Loans and deposits		812[illegible]8-9-4 240-11-9	812[illegible]8-9-4 240-11-9
(4) Do Machinery and plant	15719-4-1	19142-13-9	34862-1-10				
(5) Do over Head mains	16349-11-10	5957-3-9	21306-6-7				
(6) Do Service connections	792-11-0	1568-9-6	2360-13-6				
(7) Do Meters - testing fees - certifying —	7697-12-0	—	7697-12-0				
(8) Do Special items							
(a) Furniture & Deadstock	295-3-9	506-8-0	801-11-9				
(b) Installations at consumer premises		2717-11-0	2717-11-0				
(c) Tools & Implements	152-15-9	42-11-0	195-13-9				
(d) deferred Revenue expenditure	1054-4-5	— — —	1054-4-5				
(e) Commission on Shares	6111-11-0	11150-0-0	20911-11-0				
Total expenditure	55303=8=4	38772=2=6	94075=10=10				
To Balance of capital A/c Rs.			12172-11-6 240-11-9				
			106248=9=4 240-11-9			106248=9=4 240-11-9	106248-9-4 240-11-9.

Yeshwant V. Gumaste
Licensee.

Light & Power Suppliers Ltd;
Gumaste Building, 180 Budhwar,
POONA 2.

Companies Accounts.

No. IV Revenue Account for the year ending 30th June 1914

Dr.	Rs.	As.	Ps.	Cr.	Rs.	As.	Ps.
A. Generation				(1) By Sale of energy to lighting purposes	2694	0	0
(2) To Fuel.				(2) By Rental of meters and other apparatus on hire	1161	11	0
(2) To oil, waste and water	518	9	0	(3) By Other receipts from consumers			
(3) To Proportion of Salaries and wages of officers and maintainance of Plant buildings etc.	161	12	0	(a) Connection fees	1221	0	0
B. Distribution				(b) Profit made on installation	261	8	0
(1) To proportion of salaries and wages of engineers, Supervisors and workers.	920	11	9	(4) By miscellaneous receipts	68	10	0
(2) To Repairs, maintainence and renewals of mains etc.							
C. Public Lamps.	0	0	1				
D. Rent, Rates & Taxes	331	0	3				
(1) To Rent payable							
E. Management Expenses							
(1) To Directors' fees & Travelling expenses	25	0	0				
(2) To Staff Salaries.	300	0	0				
(3) To miscellaneous, Stationery, Postage - advertisement	542	12	9				
(4) To Inspection, filling fees and Bankcharges	24	10	6				
(5) To auditors	50	0	0				
	2 51	8	0				
F.							
(1) To Law charges							
Total c/o. Rs.	3258	9	3	Total Rs. c/o.	4409	6	0

12

No. IV

Light & Power Suppliers Ltd;
Gumaste Building, 180 Budhwar,
POONA 2.

	Rs.	As.	Ps.		Rs.	As.	Ps.
Total B/F. Rs.	3258	9	3	Total B/F. Rs.	4709	6	0
9. Depreciation not provided for this year →	0	0	0				
11. Special items			0				
Total Rs.	3256	9	3				
To Balance c/o. to net Revenue Account	1450	12	9				
	4709	6	0		4709	6	0

Companies Accounts

No. V. Net Revenue Account for the year ended 30th June 1944

	Rs.	As.	Ps.		Rs.	As.	Ps.
① To interest on fix Deposits calls in advance	1697	1	6	① By Balance from last accounts		0	0
				② By Balance from Revenue account (No IV)	11150	12	9
				③ By interest on money at deposit	5	9	0
				④ By Balance to General Balance Sheet	241	11	9
	1697	1	6		1697	1	6

Keshavrao V. Soman
Licensee.

Companies Accounts

Light & Power Suppliers Ltd;
Gumeshe Building, 180 Budhwar,
POONA 2.

No. VI Reserve fund A/c ending 30-6-1944

Dr.		Cr.	
(1) To Amount paid out	0-0-0	(1) By Balance from last Account	0-0-0
(2) To Amount of Balance to next account	0-0-0	(2) By amount brought from Revenue Account	0-0-0
		(3) By interest on investments	0-0-0
Total Rs.	0-0-0	To tal Rs.	0-0-0

No. VII Depriciation fund Account ending 30-6-44

To Balance	0-0-0	(1) By Balance from last A/c	0-0-0
		(2) By interest on Investments	0-0-0
		(3) By amount brought from Revenue Account	0-0-0
Total Rs		Total — Rs	0-0-0

Keshav K. Sane
Licensee.

S 2

Compan Accounts

Light & Power Suppliers Ltd;
Gumaste Building, 180 Budhwar,
POONA 2.

No. VIII General Balance sheet for the year ending 30-6-1914

DR.

Liabilities		Assets	CR.
(1) To capital Account - Amount received as per account No. III	106215-9-4 216-11-9	(1) By capital Account - amount expended for work as per account No. III	91075-10-10
(2) To Sundry creditors	72-2-3	(2) By Stores on hand	7159-2-0
(3) To Energy Deposits	1921-0-0	(3) By Sundry Debtors	893-15-6
		(4) By cash at Bankers	54-1-0
		(5) By cash on hand	5914-10-0
		(6) By net Revenue Account	117-4-3
			210-11-9
Total Rs.	105485=7=4	Total Rs.	105485=7=4

Keshav V. Limaye
Licensee.

2

Companies Accounts

No. IX Statement of Units Generated & Sold etc

Year ending 30th June 1944

Total energy Generated in Kilowat hours	Kilowat hours Sold —					Kilowat hours used on works	Kilowat hours not accounted for	Total Kilowat hours accounted for	K.W. connected for public lamps	Total consumers connected	Total K.W. connected	Plant installed in K.W.	Maximum Supply demanded in Kw	
	Public lamps	By Special Contracts	Consumers by Meter for Lighting Purpose	Consumers by Meter for Power Purpose	Total									
7492	nil	nil	4612	nil	4612	770	2110	5382	—	250	—	21	—	12

Kesly m V. Sane

Licensee

STATEMENT -- FORM 31

(1)

(1) Company - etc.	Athni Electric License 1940, managed by Light and Power Suppliers Ltd, 180 Budhwar, Rumaste Bldg. Poona 2.
(2) Accounts for the year ending	30th June 1945
(3) Year of working —	2nd year
(4) Motive Power —	Disel engine Sets.
(5) Total capital expenditure Not at the end of the year (Nominal capital of the company)	Rs. 1,28,948 = 12 = 4.
(6) Revenue from Electric Supply —	Rs. 10,154 = 8 = 0.
(7) Revenue from Meter Rent and other Sources (including interest on investments if any)	Rs. 1,697 = 0 = 0.
(8) Total working costs excluding depreciation (column No 11) but including income tax from Net Revenue Account	Rs. 9,191 = 9 = 9.
(9) Gross profit before providing for interest, depreciation etc. reserve. (Column 6 Plus 7 - 8)	Rs. 2,656 = 14 = 3.
(10) Interest (on debentures and Loans) and special charges	Rs. 2,618 = 6 = 10.
(11) Depreciation and Reserve (for the year) writing of preliminary expenses included.	Rs. Not provided for due to want of profits
(12) Ditto percentage on columns	8 = 7 = 5
(13) Financial Result (column 9-10 Plus 11)	
(14) Ditto percentage on columns	
(15) Units Generated	
(16) units Sold	

Costs in Annas per unit Generated.

(17) Fuel	Rs. 1,945 = 5 = 6.
(18) Oil, waste, water, engine Room stores — etc.	Rs. 526 = 1 = 0.

P.T.O

19) Wages, Salaries excluding management (Generation – Distribution and Public Lamps together)	(P1)
20) Repairs and Maintainence Generation, Distribution and Public Lamp, renewals when charge on contract Rate for current includes Renewals)	(Items 19 & 20.) Rs. 2933 = 11 = 0.
21) Rent, Rates & Taxes	Rs. 482 = 3 = 0
22) (a) Management, Directors' fees office allowances, Salaries (other than column 19) office and legal expenses.	Rs. 3218 = 6 = 3.
(b) Incidental and overHead Charges (other than capited charges) e.g. depreciation insurance, income tax, interest etc. which cannot be properly included under any of the heads 17 & 21 & 22(a)	Rs. 2737 = 6 = 10.
23) Total working costs.	Rs. 11 843 = 9 = 7.

Technical Data

24) Kw. connected to Public Lamps.	—
25) Total consumers connected	250.
26) Total connection (Kilowatts)	.....
27) Maximum load on feeders K.W.	———
28) Maximum Station Load	———
29) Plant capacity installed in Kw	21, K.W.
30) Average price in annas obtained per unit (Columns 5–16)	———
31) Percentage of Dividend paid per year	———
32) Type and Size of Generating Plant with details of installation thereof.	(a) 22 BHP Ruston engine coupled to 11, kw alternator (b) 20 BHP Cooper engine coupled to 10, kw alternator
33) Nature of Supply: (a) Generation, distribution frequency etc.	(a) A.C. 3 Phase, 4 wires, 400 volts 50, Cycles.
(b) ~~etc~~ distribution	(b) A.C. 3 phase 4 wires 400/230 volts. 50 cycles ..

Yeshwant Rao
Licensee

Annexure V

LIGHT & POWER POONA SUPPLIERS LTD.

Model form of accounts prescribed under the Indian Electricity Act 1910. for Compa

[See section 11 and rule 30(d)]

Ahmi Electric License 1910 — Licensee — Keshav V. Sane, 150 Budhwar Sumaale Bldg. Poona

For the year ending 30th June 1915

Statement of Share capital appropriated for the purpose of the undertaking authorised by the above mentioned Licensee at the end of the year.

No I.

Description of capital.

Amount appropriated by M/S Light and Power Supplier, Ltd Poona for this License out of the share capital collected by them by way of shares — Preference and Ordinary.

Amount appropriated for this License for the year is Rs 11675-0-0.

Statement of loan capital appropriated for the purpose of this undertaking authorised by the above mentioned licensee at the end of the year

No II

Description of capital:-

M/S Light and Power Suppliers Ltd Poona have collected deposits and loans at the rate of 5% & 6% and have invested in this license these amounts. The total net investments of this concern inclusive of General Balance sheet less Rs. 11675-0-0 collected by way of shares is the amount which has been treated as invested by collecting by way of deposits, at the time of preparing these M/S Statements.

Rs. 102065-1-2.

Keshav V. Sane
Licensee.

Total share capital paid up Rs. 11675-0-0
Total Loan capital borrowed Rs. 102065-1-2
Total capital received Rs. 113740-1-2.

Comp nies Account.

No. III . Capital Account for the year ending 30th June 1945—

	Expenditure upto the end of previous year.	Expenditure during the year.	Total Expenditure to 30-6-45
1) To Preliminary expenses	859-6-0		859-6-0
License expenses	1971-6-0		1171-6-0
2) To Lands	0-0-0		0-0-0
3) To buildings	9126-11-0	201-1-0	9327-11-0
4) To machinary & Plants	31562-1-10	3201-1-6	66326-3-4
5) To Overhead mains	24306-5-7	120 0-0	24426-5-7
6) To Service connections	5361-13-6	1518 0-0	10203-13-6
7) To meters & Fees for certifying	7697-12-0	90-0-0	7787-12-0
8) To Special items			
a) Furniture & Head stock	501-11-9	1334-4-0	1235-15-9
b) Installation at consumers' premises	2747-11-0		2717-14-0
c) Tools and Implements	145-13-9		145-13-9
d) Def. Revenue expenditure	1054-11-5	—	1054-11-5
e) Commission on shares	2091-11-0	163-12-0	2255-0-0
	94075=10=10	3473=1=6	128948=12=4

	Received upto the end of previous year	Receipts during the year	Total Receipts to 30-6-45.
1) By share capital A/c by Mls Light & Power Supplies Ltd Poona	25000=0=0	11675=0=0	36675=0=0
2) By Loan A/c. amount invested by Mls Light and Power Supplies Ltd. Poona by collecting by way of loans & Deposits.	31459=5=1	80=7=12=1	10467=5=1
	106459=5=1	3725=0=12=1	143740=1=2.

Kesharam V. Sane
Licensee.

11791=11=10

143740=1=2

143740=1=2

357

Companies Accounts

LIGHT & POWER POONA SUPPLIERS LTD.

No. IV. Revenue Account for the year ending 30th June 1945

No.	EXPENDITURE		No.	INCOME —	Rs.
	A. Generation		(i)	By Sale of energy for Lighting Purposes	8791-0-0
(i)	To crude oil	1915-5-6	(ii)	By Sale of energy for Street Light	1363-6-0
(ii)	To oil waste & water	526-0-0	(iii)	By Rental of meters and other apparatus — on hire	1532-12-0
(iii)	To Proportion of Salaries, wages of officers, engineers and staff and building & Machinery — maintainence	1819-11-6	(iv)	By Sundry Receipts	139-1-0
	B. Distribution				
(i)	To Distribution - Service Main	271-7-6			
(ii)	To Distribution - over Head	252-0-0			
(iii)	To Repairs etc.	220-12-0			
		201-15-0			
	C. Public Lamps	25-10-0			
		10-11-0			
(i)	To Public lamps maintainence	125-5-0			
	D. Rent, Rates & Taxes				
(i)	To Rent Payable	202-0-0			
(ii)	To Rates & Taxes	280-3-0			
	E. Management Expenses				
(i)	To Direction fees & Travelling	254-5-6			
(ii)	To salaries to Staff	300-0-0			
(iii)	To Mg. Agents Remuneration	1100-0-0			
	Total Rs. c/o —	7541-9-0		Total Rs. c/o.	11826-5-0

L 5

No. IV Continued. (Companies Accounts)

LIGHT & POWER POONA. SUPPLIERS LTD.

Expenditure —		Income — Cr.	
Total Rs. B/F.	7511=9=0	Total Rs. B/F.	11526=5=0
E. Managements			
(IV) Do Stationery, postage and miscellaneous	866=7=9		
(V) Do Travelling	228=2=9		
(VI) Do Advertisement, Bankcharges filing fees	177=11=3		
(VII) Do auditors fees	100=0=0		
(VIII) Do commission on Fix Deposits	141=6=0		
F. Legal charges			
(I) Do Law expenses	59=0=0		
G. Depriciation			
Not provided for want of Profits	0-0-0		
H. Special Items	0-0-0		
Total expenditure Rs.	9114=9=9		
Do Balance transferred to Net Revenue A/c	2631=11=3		
	11826=5=0		11826=5=0

Keshavji V. Sanghvi
Licensee.

52

Specimen Accounts

LIGHT & POWER SUPPLIERS LTD. POONA.

No. VI. Reserve fund Account for the year ending 30-6-1945

Dr.		Cr.	
(i) To Amounts paid out	0-0-0.	(i) By Balance from last A/c	0-0-0
(ii) To Amount of Balance to net account.	0-0-0.	(ii) By amount brought from Reserve A/c	0-0-0
		(iii) By interest on investment.	0-0-0
Total —	0-0-0	Total —	0-0-0.

No. VII Depriciation Fund Account ending 30-6-50.

Dr.		Cr.	
To. Balance.	0-0-0.	(i) By Balance from last A/c.	0-0-0.
		(ii) By Interest on investments,	0-0-0
		(iii) By Amount brought from Revenue A/c	0-0-0
Total —	0-0-0	Total —	0-0-0.

No. VIII. (Company Accounts). General Balance Sheet ending 30-6-50

Liabilities		Assets	
(i) To capital Account amount received as per A/c No. III.	113740 = 1 = 2.	(i) By capital A/c. amount expended as per A/c No. III.	126948 = 12 = 4
(ii) To sundry creditors	1047 = 10 = 3	(ii) By Stores on hand —	7940 = 3 = 9
(iii) To Energy Deposits	1924 = 0 = 0	(iii) By Sundry Debtors	2101 = 11 = 9
		(iv) By cash at Bank	6239 = 13 = 0
		(v) By cash in hand	1218 = 14 = 3
		(vi) By net Revenue A/c Balance	232 = 4 = 4
Total Rs.	116711 = 11 = 5		116711 = 11 = 5

Keshav V. Sane
Licensee.

Companies Accounts

No. V. Net Revenue Account for the year ending 30th June 1945

Dr.

(i) To Balance from Last Account	2110=11=9	(i) By Balance from Revenue account (No II)	2631=11=3
(ii) To Interest on Fix Deposits	2648=6=10	(ii) By Interest on money at Deposit-	25=3=0
		(iii) By Balance to General Balance Sheet	232=4=4.
	2859=2=7		2859=2=7

Keshav V. Date
Licensee.

5

Companies Accounts

No. IX Statement of units Generated & Sold etc.

Year ending 30th June 1945

LIGHT & POWER POONA SUPPLIERS LTD.

Total energy Generated in Kilowat hours	Kilowat hours Sold —					Kilowat hours used on works	Kilowat hours not accounted for	Total Kilowat hours accounted for	K. W. connected for Public Lamps	Total consumers connected	Total K.W. Connected	Plant installed in KW	Maximum Supply demanded in KW
	Public Lamps	By Special contracts	Consumers by Meter for Lighting purposes	Consumers by Meter for Power purpose	Total								

Keshav K. Sane
Licensee

45

STATEMENT — FORM

(1) Company etc.	Athni Electric License 1940, managed by Light and Power Suppliers Ltd., 180 Budhwar Rumaste Bldg. Poona. 2
(2) Accounts for the year ending	30th June, 1946.
(3) Year of working	3rd year.
(4) Motive Power	Disel engine sets
(5) Total capital expenditure at the end of the year [net capital of the Company]	Rs. 17306 = 4 = 4,
(6) Revenue from Electric supply	Rs. 11851 = 6 = 0
(7) Revenue from Meter Rent & other sources (including interest on investments if any)	Rs. 2046 = 6 = 6.
(8) Total working costs excluding depreciation (column -11) but including income tax from net Revenue A/c	Rs. 10613 = 12 = 6.
(9) Gross profit before providing for interest, depreciation or reserve (Column 6 plus 7 - 8)	Rs. 3284 = 0 = 0.
(10) Interest (on debentures & Loans) and Special charges	Rs. 1818 = 12 = 9.
(11) Depreciation and Reserve (for the year) writing of preliminery expenses included.	Not provided for due to want of profits
(12) Ditto percentage on column. 5	— — — .
(13) Financial Result (Column 9-10 plus 11)	Rs. 1465 = 3 = 3
(14) Ditto percent on column. 5	
(15) units. Generated	30601
(16) units sold.	22724
Costs in Annas per unit Generated.	
(17) Fuel.	Rs. 2236 = 15 = 0.
(18) Oil, waste, water, engine Room Stores etc.	Rs. 811 = 8 = 0.

P.T.O

(2)

(19) Wages & salaries excluding management (Generation, distribution and Public Lamps together)	A (Item No: 19 & 20) Rs 3722 = 7 = 3
(20) Repairs & Maintainence (Generation, distribution and public Lamp, Renewals when charge on contract Rate for current includes renewals)	
(21) Rent, Rates & Taxes (a)	Rs 554 = 2 = 9.
(22) Management, Directors' fees office allowance, Salaries (other than in column 19) office and legal expenses (b)	Rs 3123 = 11 = 6
(23) Incidental, and over Head charges (other than capital charges) e.g. depreciation. insurance, interest etc. which cannot properly be included under any of the heads 17 to 21 & 22 (a)	Rs. 1833 = 12 = 4.
(23) Total working costs	Rs. 12312 = 8 = 6

Technical Data

(24) K.W. connected to public Lamps	2·7, K.W.
(25) Total consumers connected number	250
(26) Total connections Kilowatts	
(27) Maximum Load on feeder K.W.	
(28) Maximum station Load	
(29) Plant capacity installed in K.W.	21, Kw
(30) average price in annas obtained per unit (Column 6-19)	eight annas
(31) Percentage of dividend paid per year	
(32) Type and Size of generating plant with date of installation there of.	(a) 22 B.H.P. Ruston engine coupled to 11 Kw. alternator (b) 20 B.H.P. Cooper engine coupled to 10; K.W. Alternator
(33) Nature of Supply (a) Generation, ~~distribution~~ frequency etc. voltage (b) distribution voltage frequency etc.	(a) A.C. 3 Phase, 4 wires, 440 volts 50 cycles. (b) AC 3 Phase, 4 wires 440/230 Volts 50 cycles.

Kesharsingh V. Jamdar
Licensee

Athni Electric License 1940

Annexure V.

LIGHT & POWER POONA SUPPLIERS LTD

Model form of accounts prescribed under the Indian Electricity Act 1910 for companies

[See Section 11 rule 36(33)]

Athni Electric License 1940. Licensee – Keshav V. Sane 180 Budhwar Gumaste Bldg. Poona 2.

For the year ending 30th June 1946.

Statement of Share capital appropriated for the purpose of this undertaking by the above mentioned licensee at the end of the year

No. I

Description of capital.	Amount appropriated for this License for this year is Rs.
amount appropriated by M/s Light and Power Suppliers Limited Poona for this License out of the Share capital collected by them by way of Shares – Preference & ordinary	57300=0=0

Statement of Loan capital appropriated for the purpose of this undertaking authorised by the above mentioned Licensee at the end of the year

No. II

Description of capital.	Loan capital Rs.
M/S Lightand Power Suppliers Limited Poona have collected – deposits and loans at the rate of 5% & 6% and have invested in this License thereamounts. The total net investments of this concern inclusive of General Balance Sheet Loan Rs. 57300/- collected by way of shares in the amount which has been treated as invested by collecting by way of deposits and loans at the time of preparing these II & IV Statements.	138016=13=8.
	Total share capital paid up Rs. 57300=0=0
	Total loan capital borrowed 138016=13=8
	Total capital Received Rs. 195316=13=8

Keshav V. Sane
Licensee.

Comp as Accounts

No. III. Capital Accounts for the year ending 30th June 1946.

LIGHT & POWER POONA SUPPLIERS LTD

DR. CR

	Expenditure up to the end of previous year	Expenditure during the year	Total Expenditure to 30-6-46		Receipts up to the end of previous year	Receipts during the year	Total receipts to 30-6-46
(I) To Prilimmery expenses	859-6-0	—	859-6-0	(I) By Share capital A/c. M/S Light and Power Suppliers Ltd. Poona	1,46,875-0-0	15625-0-0	162500-0
License expenses	1971-6-0	—	1971-6-0				
(II) To Lands	—	—	—	(II) By Loan A/c. amount invested by M/S Light & Power Suppliers Ltd. Poona by collection by way of Loans & Deposits	102015-4-2	35951-12-6	137966-1
(III) To Buildings	9327-11-0	1111-4-0	9371-15-0				
(IV) To machinery & Plant	66578-3-4	12189-8-6	109067-11-10				
(V) To overhead mains	24426-8-7	—	24426-8-7				
(VI) To Service connections	10208-13-6	923-0-0	11131-13-6				
(VII) To Meters & Fees for Testing Certifying	7787-12-0	956-11-6	8744-7-6				
(VIII) To Special items							
(a) Furniture & Dead stock	1235-15-9	47-0-0	1282-15-9				
(b) Installation at consumers premises	2747-14-0	294-12-0	3042-10-0				
(c) Tools & Implements	195-13-9	2-4-0	198-1-9				
(d) Deferred Revenue expenditure	1054-4-5	—	1054-4-5				
(e) commission on shares	2255-0-0	—	2255-0-0				
To Balance of capital A/c	128948-12-4	44457-8-0	173406-4-4		143740-1-2	51576-12-6	195316-13-8
Kesharmal Dutt Licensee		→	21910-9-4				
			195316-13-8				

5

Companies Account

No. IV. Reserve Account for the year ending 30th June 1946

LIGHT & POWER POONA SUPPLIERS LTD.

DR.		CR.	
A. Generation.			
(i) To crude oil.	2256-15-0	(i) By Sale of Energy for lighting purposes	9880-6-0
(ii) To oil, waste and water	841-8-0	(ii) By Sale of energy for street lighting	1971-0-0
(iii) To Proportion of Salaries and of engineers, officers & workers	1276-14-9	(iii) By meters Rent and Rent for other apparatus	1627-12-0
(iv) To Repairs & maintenance for machinery.		(iv) By other receipts	379-7-6
(v) To Building maintenance.	23-5-0	(v) By Transfer Fees	21-0-0
B. Distribution			
(i) To Proportion of Salaries of engineers Supervisors and repairs of service etc	1085-7-6		
(ii) To wages repairs etc.	1259-8-0		
C. Public Lamps			
(i) To Public Lamp maintainence	177-4-0		
D. Rent, Rates & Taxes			
(i) To Rents Payable	202-1-3		
(ii) To Rates Taxes and Insurance	352-1-6		
E. Management			
(i) To Directors Fees & Travelling	185-0-6		
(ii) To Managing Agents Remuneration	1000-0-0		
Total Rs. c/o.	8660=1=6	Total Rs. c/o.	13879=9=6

No. IV continued

Total Rs. B/F.	8660=1=6	Total Rs. B/F.	13879=9=6
E. Management			
(iii) Do General establishment (Stationery, Postage, etc.) charges	1033=11=9		
(iv) Do Inspection, License & filing fees	99=8=0		
(v) Do Travelling expenses	265=9=6		
(vi) Do Advertisement & Bank charges	64=9=3		
(vii) Do auditor of the Company	100=0=0		
(viii) Do commission on Fix Deposits	358=12=0		
(ix) Do workmen's compensation premium	16=8=6		
F. Legal charges			
(i) Law expenses	15=0=0		
G. Depriciation			
(i) Not charged in accounts for want of profits	———		
H. Special items	———		
Nil.	10613=12=6		
Do Balance to Net Revenue A/c.	3265=13=0		

Keshav K. Sane
Liquidator

59

Comf & Accounts

No. V — Net Revenue Account for the year ending 30th June 1946

(I) To Balance from Last A/c.	232-4-4.	(I) By Balance from last account.	0-0-0
(II) To Interest on Deposits and Loans.	1818-12-9.	(II) By Revenue account (Balance as per No. IV)	3265-13-0
(III) To Dividends Paid	1287-5-3.	(III) By Interest on Bank Deposits	18-3-0
		(IV) By Balance to General Balance Sheet	54-6-4
Total Rs. —	3338=6=4	Total Rs. —	3338=6=4

No. VI. — Reserve Fund Account for the year ending 30-6-46

(I) To Amount paid out	0-0-0	(I) By Balance from Last A/c	0-0-0
(II) To amount of Balance to general account	0-0-0	(II) By amount brought from	0-0-0
		(III) By Interest on investment	0-0-0
Total Rs.	0-0-0	Total Rs.	0-0-0

No. VII — Depriciation fund Account ending 30-6-46.

(I) To Balance	0-0-0.	(I) By Balance from last A/c	0-0-0
		(II) By interest on investment	0-0-0
		(III) By amount brought from Revenue A/c	0-0-0
Total Rs.	0-0-0	Total Rs.	0-0-0.

Keshav V. Sane
Licensee.

Companies Accounts

LIGHT & POWER SUPPLIERS LTD. POONA

No. VIII. General Balance Sheet ending 30-6-16

Liabilities		Assets	
(I) To Capital Account - amount received as per account No. III	195316-13-8	(I) By capital Account amount expended as per A/C No. II	173106-4-4
(II) To Sundry creditors	471-0-9	(II) By Stores on hand	17159-11-3
(III) To Consumers' Deposits	1835-0-0	(III) By Sundry Debtors	3603-2-6
		(IV) By cash at Bank	1588-0-0
		(V) By Cash in hand	1511-6-0
		(VI) By Net Revenue Account	584-6-4
Totals Rs.	197622-14-5	Total Rs.	197622-14-5

Kesharao V. Jadhav
Licensee.

Companies Accounts

No. IX Statement of units Generated & Sold etc.

Year ending 30th June 1946.

LIGHT & POWER POONA. SUPPLIERS LTD.

Total Energy Generated in Kilowatt hours.	Kilowatthours Sold					Kilowatt hours used on works.	Kilowatt hours not accounted for	Total Kilowatt hours accounted for	K.W. connected for public lamps	Total consumers Connected	Total K.W. Connected	Plant installed in K.W.	Maximum supply demand in K.W.
	Public lamps	By Special Contracts	Consumers by Meter for Lighting purpose	Consumers by Meter for Power Purpose	Total								
30601	3408	1	19316	—	22724	1899	5738	21623	—	—	—	—	—

Keshavrao V. Lonare

Licensee

STATEMENT - FORM

(1) Company etc.	Athni Electric License 1910, managed by Light and Power Supplying Ltd., 150 Budhwar, Ramnath Bldg. Poona-2
(2) Accounts for the year ending	30th June 1917.
(3) Year of working	4th year
(4) Motive Power	Disel engine sets.
(5) Total capital expenditure at the end of the year (not capital of the company)	Rs. 166099 = 5 = 4.
(6) Revenue from Electric Supply	Rs. 15338 = 13 = 1.
(7) Revenue from meter Rent & other Sources (including interest on investments if any)	Rs. 3413 = 12 = 3.
(8) Total working cost excluding depreciation (column 11) but including income tax from net Revenue A/c	Rs. 15941 = 1 = 7.
(9) Gross Profit before providing for interest, depreciation or reserve (column 6 plus 7 - 8)	Rs. 2811 = 7 = 9.
(10) Interest (on debentures & Loans) and Special charges	Rs. 2602 = 6 = 0.
(11) Depreciation and Reserve (for the year) writing off ~~depreciation~~ preliminary expenses included	Not Provided for due to want of Profits
(12) Ditto percentage on column 5	
(13) Financial Results (column 9 - 10 plus 11)	.209 = .1 = 9
(14) Ditto percent on column 5	
(15) Units Generated.	39130
(16) Units Sold.	30447
Costs in Annas	**per unit Generated**
(17) Fuel in	Rs. 5365 = 0 = 6.
(18) Oil, waste, water, engine Room Stores etc.	Rs. .945 = 6 = 0

P.T.O

(19) wages, Salaries excluding management and repairs

(20) Maintainence (Generation distribution and public lamps)

Rs. 1160 9 = 6 = 0.

(21) Rent Rates & Taxes

Rs. 584 = 15 = 6.

(22) management, Directors' fees, office allowance salaries (other than in column No. 19) office and legal expenses.

Rs. 4435 = 11 = 7.

(6)

Incidental and overhead charges (other than capital) cha depreciation charges. insurance incometax, interest etc. which cannot properly be included under any of the head 5 17 & 21 & 22 (a)

Rs. 2602 = 6 = 0

(23) Total working costs (Colum 17 & 22 added)

Rs. 18542 = 14 = 9.

Technical - Data

(24) K.W. connected to public Lamps.

2·76, K.W.

(25) Total consumers connected

327

(26) Total connections Kilowatts

(27) Maximum Load on feeders K.W.

(28) Maximum Station Load

(29) Plant capacity installed K.W.

115 Ke

(30) average price in annas obtained per unit (Column 6 divided by 16)

eight annas

(31) Percentage of dividend paid per year.

(32) The Type and size of generating plant with dates of installation thereof

(1) 65 BHP C.C. Type engine coupled to 27, Kw alternator installed in 1947.
(2) 20-22 BHP Ruston engine coupled to 11, Kw. alternator installed in 1944
(3) 20 BHP Copperengine coupled to 10, Kw alternator installed in 1944.

(33) Nature of Supply
1) Generation voltage, frequency.

A.C. 3 Phase, 4 wires 400 volts 50 cycles.

2) Distribution voltage frequency etc.

A.C. 3 Phase, 4 wires 400/230 Volts 50 cycles

Krishnan V. Sinha
Licensee

ANNEXURE V

LIGHT & POWER POONA SUPPLIERS LTD

Model form of Accounts prescribed under the Indian Electricity Act 1910 for companies

[See section 11 and rule 36 (a)]

ITEM: Electric license 1910 -- Licensee -- Keshav V. Sane, 14, Budhwar Ganesh Building Poona 2

For the year ending 30th June 1917.

Statement of share capital appropriated for the purpose of this undertaking authorised by the above mentioned licensee at the end of the year

No. I

Description of capital:	
Amount appropriated by m/s Highland Power Suppliers Ltd. Poona for this license, out of the share capital received by them by way of shares -- Preferred and ordinary.	Rs. 60,000=0=0.

Statement of Loan capital appropriated for the purpose of this undertaking authorised by the above mentioned license at the end of the year.

No. II

Description of capital.	
m/s Highland Power Suppliers Ltd. Poona, have collected Capital and Loans at the rate of 5% & 6% = on loans invested within license these amounts. The total net investments of this concern inclusive of Reversal balance Sheet less Rs 6,000 collected by way of shares in the amount which has been treated as invested by collecting by way of deposits and loans at the time of preparing the last 5% interest	Rs. 136173=2=2

Total Share capital paid up Rs. 60,000=0=0

Total Loan capital as above. 136173=2=2

Total capital Received --> Rs. 196,173=2=2

Keshav V. Sane
Licensee.

LIGHT & POWER POONA SUPPLIERS LTD.

Co Parties Account

No. III — Capital Account for the year ending 30th June 1947.

	Expenditure at the end of the previous year	Expenditure during the year	Total Expenditure to 30-6-47
(i) To preliminary expenses	859-6-0	—	859-6-0
" License expenses	1971-6-0		1971-6-0
(ii) To land including cost of land acquisition proceedings		5150-5-9	5150-5-9
(iii) To Buildings	971 15-2	122-0-0	984-15-2
(iv) To Machinery and Plant	109167-11-10	+ 6844-11-5 - 3042-3-0	
		23159-7-9	132326-8-7
(v) To Overhead wires	4006-8-7	675-4-0	4681-12-7
(vi) To Service connections	11181-13-6	3128-5-0	14310-2-6
(vii) To Meters and Instruments for certifying	8744-7-6	3295-0-6	12039-8-0
(viii) To Special Tools			
(a) Furniture & Fixed Stock	1252-15-9	131-4-6	1384-4-3
(b) Installation & Consumers Premises	3011-10-0	302-6-0	3314-2-0
(c) Tools & Implements	195-1-1	37-0-0	232-1-1
(d) Deferred Revenue Expenditure	1054-4-5	—	1054-4-5
(e) Cash in Shares	2255-0-0	745-0-0	3000-0-0
	173108-4-4	20716-4-10 300-13-3-0 3306-15-0	196131-2-2
To Bal. of capital A/c			196131-2-2

Keshav V. Lele
Licensee

By Share capital A/c
Nashik Kirloskar Power Supplies Ltd.
Poona — 57500 shares — 27 per cent — 60480-0-0

By Sundry creditors and Net Liability of the Nashik Kirloskar Power Supplies Ltd. in respect of Loans & Deposits — 135013-13-5 — Refund of Loans & Deposits — 1/3 — 135173-2-2

196131-2-2

17

Compa Accounts

No IV Revenue Account for the year ending 30th June 1947

A. Generation expenses.			
(i) To Fuel.	5365=9=6	(i) By Sale of energy for lighting purposes.	13045=9=3
(ii) To oil, waste & water	915=6=0	(ii) By Sale of energy for Power purposes	46=11=10
(iii) To proportion of Salaries of Supervisors engineers, officers & workers etc.		(iii) By Sale of energy for public Lighting	1971=0=0
(iv) To Repairs and maintainance.	1411=3=6	(iv) By Sale of energy under special contracts	103=8=0
B. Distribution		(v) By rental of meters and other apparatus online	2095=8=0
(i) To proportion of Salaries of engineer Supervisors & officers	786=11=6	(vi) By other receipts	532=15=3
(ii) To wages and salaries gratuities	1893=5=0	(vii) By Grinding mill receipts	1192=10=0
(iii) To repairs and maintainence of mains etc.			
(iv) To Repairs of meters etc.	25=2=6		
C. Public Lamps			
(i) To attendence and Repairs	1163=0=6		
D. Rates - Rent & Taxes			
(i) To Rent Payable	150=0=0		
(ii) To Rates, Taxes, insurance	434=15=6.		
	11505=6=0		18749=16=4

No. IV [Continued]

LIGHT & POWER POONA SUPPLIERS LTD.

To Total b/f.	11505=6=0	Total b/f.	18,749=14=4
E. Management expenses			
(1) To Directors fees & Travelling	122=15=6		
(2) To Managing Agents Remuneration	1000=0=0		
(3) To General establishment charges			
Travelling Expenses	220=5=0		
Stationery-Postage-Telegram	1415=15=0		
Advertisement & Bank charges	179=3=3		
Inspection filing & Licence fees	151=6=0		
Government audit fees	100=0=0		
Local Audit fees	125=0=0		
Commission on Fire deposits	732=12=0		
Watchmen compensation premium	59=4=0		
F. Law charges			
To Legal expenses	50=12=0		
G. Depreciation not charged forward of profits			
H. Special items			
Grinding mill expenses	214=3=10		
Total expenditure	15,741=1=7		
To Balance i.e. net Revenue A/c.	2508=13=9		
	18749=14=4		18,749=14=4

Kashinath V. Sane
Licensee.

17

Comp ies Accounts

No. V Revenue Account for the year ended 30-6-47

Dr. Cr.

(i) To Balance from last A/c.	54-6-4.	(i) By Balance from last A/c	0-0-0
(ii) To Interest on Deposits and loans	2602-6-0.	(ii) By Balance revenue account	2809-12-4
(iii) To dividends paid	1586-14-3	(iii) By interest on money at deposits	2-11-0
		(iv) By Balance & General Balance Sheet	1732-2-10
Total	4543=10=7	Total	4543=10=7

No. VI Reserve fund Account for the year 30-6-47

(i) To Amount paid out	0-0-0	(i) By Balance from last account	0-0-0
(ii) To amount of Balance to next account	2410-1-0	(ii) By compensation for machinery from Godfrey Anstern	2410-1-0
		(iii) By amount brought from Revenue A/c	0-0-0
		(iv) By interest on investment	0-0-0
Total	2410=1=0	Total	2410=1=0

No. VII Depreciation fund account ending 30-6-1947.

(i) To Balance	0-0-0	(i) By Balance from last A/c	0-0-0
		(ii) By interest on investment	0-0-0
		(iii) By amount brought from Revenue A/c	0-0-0
Total	0-0-0	Total	0-0-0

Keshav V. Sane
Licensee.

LIGHT & POWER POONA SUPPLIERS LTD

Exhibit Accounts

No. VIII. General Balance Sheet ending 30-6-47

LIGHT & POWER SUPPLIERS LTD. POONA.

Liabilities		Assets	
(I) To capital Account amount received as per Memo. III	19173=2=2	(I) By amount expended as per capital Account No. III	16409=5=4
(II) To Sundry Creditors	538=15=6	(II) By Stores on hand	2959=15=4
(III) To Consumers Deposits	2380=0=0	(III) By Sundry Debtors	2282=3=9
(IV) To Reserve fund A/c	2180=1=00	(IV) By cash at Bank	1503=11=9
		(V) By cash in hand	2368=2=3
		(VI) By Stationery in hand	115=9=0
		(VII) By net revenue A/c.	1732=2=10
	201692=2=8		201692=2=8

Keshav V. Sane
Licensee

5

Compte Account

No. IX Statement of units Generated & Sold etc.

Year ending 30th June 1947

Total energy Generated in Kilowat hours	Kilowat hours Sold: Public Lamps	By Special contract	Consumed by Meter for Lighting Purpose	Consumed by Meter for Power Purpose	Total	Kilowat hours not sold	Kilowat hours not accounted for	Total Kilowat hours accounted for	K.W. connected for Public Lamps	Total consumers Connected	Total K.W Connected	Plant installed in K.W.	Maximum Supply demanded in K.W.
39130	3716	1	25603	1130	30449	2566	6115	33015	3K.W	321		45 KW	

Kelyn V. Simon
Licensee

STATEMENT-FORM

(1)	Company etc.	Athni Electric License 1940, managed by Light & Power Suppliers Ltd., 180 Budhwar, Gumaste Bldg. Poona.2
(2)	Accounts for the year ending	30th June 1948
(3)	Year of working -	5th year.
(4)	Motive Power -	Disel engine sets.
(5)	Total capital expenditure at the end of the year (not capital of company)	Rs. 189,914 = 9 = 6
(6)	Revenue from Electric Supply -	Rs. 19,181 = 15 = 6
(7)	Revenue from Meter Rent & other sources (including interest on investment if any)	Rs. 3669 = 15 = 6.
(8)	Total working costs excluding depreciation on (column 11) but including income tax from Net Revenue A/c	Rs. 20958 = 8 = 8
(9)	Gross profit before providing for interest, depreciation or reserve (Column 6 plus 7 - 8)	Rs. 1893 = 6 = 4.
(10)	Interest (on debentures and Loans) and special charges.	Rs. 3606 = 10 = 0.
(11)	Depreciation and reserve (for the year) writing of preliminery expenses - included	Not Provided for want of Profits
(12)	Ditto percent on column 5	
(13)	Financial Results (column 9-10 Plus 11)	Loss 1713 = 3 = 8.
(14)	Ditto percent on column 5	
(15)	Units Generated.	54690
(16)	Units Sold.	38647

Costs in Annas per unit Generated.

(17)	Fuel	Rs. 7.437 = 1 = 3
(18)	Oil, waste, water, engine room stores etc.	Rs. .793 = 15 = 6

P.T.O.

(19) Wages & Salaries excluding management and Repairs and maintainence (Generation, — (20) distribution and public lamps)	Rs.	6308 = 15 = 9.
(21) Rent, Rates & Taxes.	Rs.	642 = 15 = 6.
(22) (a) - Management, Directors' fees office allowance, salaries — (other than in column 19) office and legal expenses	Rs.	14368 = 5 = 6.
(b) Incidental and over Head charges (other than capital charges) Depreciation, insurance Income tax, interest etc. which cannot properly be included under heads 19 to 21 & 22(a)	Rs.	4013 = 13 = 2
(23) Total working cost (columns 19 to 22 added).	Rs.	33565 = 2 = 8

Technical Data

(24) K.W. connected to public Lamps	2·76, K.W.S
(25) Total consumers connected	353.
(26) Total connection kilowatts.	
(27) Maximum Load on feeders KW	
(28) Maximum station Load.	
(29) Plant capacity installed KW	83 KW
(30) average price in annas obtained per unit [vide Item No 6 by Item No. 16]	8 — annas
(31) percentage of dividend paid per year.	
(32) The Type and Size of Generating plant with dates of installation thereof.	(i) 56 BHP, 35 KW Generating set installed in Jan. 1948 (ii) 65 BHP, 27 KW Generation CC Type Ruston engine installed in 1947 (iii) 20-22 BHP, 11 KW Generation Ruston engine installed in 1944 (iv) 20 BHP, 10 KW, Generation Cooper engine installed in 19
(33) The Nature of supply. (a) Generation, voltage, frequency etc. (b) Distribution, — " — " —	(a) A.C. 3 Phase, 4 wires, 440 Volts 50 cycles. (b) A.C. 3 Phase, 4 wires 440/230 Volts 50 cycles.

Keshavrao V. Jaware
Licensee
Athni Electric License 1940

Cow Lines Accounts

No. III. Capital Account for the year ending 30th June 1948.

Dr. | Cr.

	Expenditure at the end of the previous year.	Expenditure during the year	Total expenditure to 30-6-48
(I) Preliminery expenses. Less-written off —	859-6-0	* — 109-6-0	750-0-0
License-expenses	1971-6-0	——	1971-6-0
(II) To Lands including cost of Lands acquisition Proceedings	5150-5-9	142-14-9	5293-4-6
(III) To Buildings	9493-15-0	——	9493-15-0
(IV) To Machinery and Plant	85914-4-1	+ 31072-10-4	97920-15-5
(V) To overhead mains		— 19065-15-0	
(VI) To Service connections	25101-9-7	5174-0-0	30275-9-7
(VII) To Meters & fees for certifying	14260-2-6	6074-12-6	20334-15-0
(VIII) To Special items	12039-8-0	2623-8-0	14663-0-0
a) Furniture & Dead Stock	1414-4-3	57-0-0	1471-4-3
b) Installations at consumers premises	3605-2-0	——	3605-2-0
c) Tools & Implements	235-1-9	——	235-1-9
d) Defered Revenue expenditure * Less-written off	1054-4-5	* — 154-4-5	900-0-0
e) Commission on shares	3000-0-0	——	3000-0-0
To Bal. capital A/c	164099 = 5 = 4	Add: 45414-4-7 Reduction: 19329-3-5	89914 = 9 = 6
		25815-4-2	60432 = 8 = 3
			250347 = 7 = 9

	Received upto the end of Previous year	Received during the year	
(I) By Share capital A/c by M/s Light and Power Suppliers Ltd. Poona	60,000-0-0	——	60,000-0-0
(II) By Loan A/c - amounts invested by M/s Light and Power Suppliers Ltd. Poona by collections by way Loans and deposits ——	136173 = 2 = 2	54174 = 5 = 7	190347 = 7 = 9
Total Rs.	196173 = 2 = 2	54174 = 5 = 7	250347 = 7 = 9

Kelkar V. Sunil
Licensee.

LIGHT & POWER SUPPLIERS LTD. POONA

Company Accounts

No. 7E Revenue Account for the year ending 30-6-48.

LIGHT & POWER SUPPLIERS LTD. POONA.

DR.		CR.	
A. Generation			
(i) To Fuel	7437-1-3.	(i) By sale of Energy for Lighting Purpose	16946-3-0
(ii) To oil, waste & water	793-15-6.	(ii) By Sale of energy for Power purpose	121-12-9
(iii) To proportion of salaries of engineering supervisors and staff —	742-15-9	(iv) By Sale of energy for Street Lights	2113-15-9
(iv) To Repair & Maintainence (a) Machinery	1695-4-0	(v) By Rental of Meter and other apparatus on hire	2345-0-0
(b) Building	31-13-0	(vi) By other Receipts from consumers.	
B. Distribution		a) Sundry Receipts	137-7-0
(i) To proportion of salaries of engineers and supervisors and staff	667-7-6	b) Fuseman etc	156-8-0
(ii) To wages & gratuities etc	2464-12-6	c) Connection Fees	186-0-0
(iii) To Repairs and maintainence for mains etc.	40-0-0	d) Installation charges	183-8-0
(iv) To repair & Maintainence for Switches cutout etc.	118-11-0	(vi) By Special items	
C. Public Lamps		(a) Grinding mill receipts	219-15-0
(i) To attendence & Repairs	548-0-0	(b) Supervising charges	60-0-0
D. Rent, Rates & Taxes			
(i) To Rents Payable	150-0-0		
(ii) To Rates, Taxes, and Insurance	492-15-6		
Total c/o. Rs.	15183-0-0	Total c/o. Rs.	22470-5

No. 12 Continued

LIGHT & POWER POONA SUPPLIERS LTD

Cr.

Total B/F. Rs.—	15183=0=0	Total B/F. Rs.—	22470=5=6
E. Management expenses			
(i) To Managing Agents Remuneration	1500=0=0		
(ii) To Travelling expenses	262=8=6		
(iii) To Directors' Fees & Travelling expenses	868=15=0		
(iv) To Stationery & Postage	1096=9=3		
(v) To Miscellaneous, Inspection & Filing Fees etc.	272=1=9		
(vi) To Advertisement & Bank charges	95=0=0		
(vii) To Auditors of the Co.	64=10=6		
(viii) To Auditors appointed under the Act	125=0=0		
(ix) To Commission on Fix Deposits	100=0=0		
(x) To workmen's compensation premium	884=8=0		
	64=0=6		
F. Law expenses			
Legal charges	35=0=0		
G. Depriciation			
Not charged in Accounts for want of Profits.			
H. Special items			
(i) Grinding mill expenses:	143=8=9		
(ii) Preliminary expenses written off	109=6=0		
(iii) Deffered Revenue expenditure written off	154=4=5		
Total expenditure	[illegible]		

DR.

Total expenditure	20958=3=8
To Balance of Net Revenue A/c	1511-12-10
	22470=5=6

22470=5=6

Keshav V. Sane
Licensee.

Comp ies Accounts

LIGHT & POWER POONA SUPPLIERS LTD

No. V Net Revenue Account for the year ending 30-6-48

Dr.

(i) To Balance of capital A/c.	1732-2-10	(i) By Balance from Last A/c	0-0-0
(ii) To Interest on deposits & loans —	3606-10-0	(ii) By Balance from Revenue A/c	1511-12-10
(iii) To dividend paid	2154-12-9	(iii) By Interest on money at deposits	381-9-6
		(iv) By Balance to General sheet	5600-3-3
	7493=9=7		7493=9=7

No. VI Reserve Fund Account for the year ending 30-6-48

(i) To amounts paid out	0-0-0	(i) By Balance from Last A/c	2440-1-0
(ii) To amount of Balance to next A/c	2690-1-0	(ii) By Profit on sale of Grinding mill	250-0-0
		(iii) By Mill Amount brought from Rev. A/c.	0-0-0
		(iv) By interest on Investments	0-0-0
	2690-1-0		2690-1-0

No. VII Depriciation fund A/c ending 30-6-48

To Balance	0-0-0	(i) By Balance from last A/c	0-0-0
		(ii) By interest on Investment	0-0-0
		(iii) By amount brought from Rev. A/c	0-0-0
	0-0-0		0-0-0

Testimony Licensee.

Companies Accounts

No. VIII General Balance Sheet for the year ended 30-6-18

LIGHT & POWER SUPPLIERS LTD. POONA.

DR. Liabilities		CR. Assets	
(I) To capital Account — amount received as per Statement No. III.	250347=7=9	(I) By capital account — amounts expended on works as per account No. III	189914=9=6
(II) To Sundry creditors	3972=14=0	(II) By By Stores on hand of machinery & other	53633=8=6
(III) To consumers' deposits	2925=0=0	(III) By Sundry Debtors	5556=5=10
(IV) To Reserve fund Ale	2690=1=0	(IV) By cash at Bankers	1844=14=11
		(V) By cash in hand	3205=12=9
		(VI) By other items - Stationery on hand	180=0=0
		(VII) By Net Revenue Ale.	5600=3=3
	259935=6=9		259935=6=9

Keshav V. Sane
Licensee

8

Comp es Accounts

No. IX Statement of units Generated & Sold

[Alhni Elec. License 1940 –] Year ending 30th June 1948

LIGHT & POWER POONA SUPPLIERS LTD.

Total energy generated in Kilowat hours	Kilowat Hours Sold					Kilowat hours used on works	Kilowat hours not accounted	Total Kilowat hours accounted for	K.W. connected for public lamps	Total Consumers Connected	Total K.W. Connected	Plant Installed in K.W.	Maximum Supply demanded in KW
	Public lamps	By special contracts	Consumers by meter for Lighting purpose	Consumer by meter for Power purpose	Total								
54670	5012	1	33074	561	38647	6465	9558	45112	3KW			83KW	

Keshav V. Sane.
Licensee

STATEMENT — FORM (1)

(1)	Company etc.	Athni Electric License, 1940. managed by Light and Power Suppliers Ltd. 180, Budhwar, Kumaate Bldg. Poona: 2
(2)	Accounts for the year ending —	30th June 1949
(3)	Year of working —	6th year.
(4)	Motive power —	Disel engine sets.
(5)	Total capital expenditure at the end of the year (not capital of the company) —	Rs. 205866 = 14 = 10.
(6)	Revenue from Electric Supply —	Rs. 22893 = 9 = 3
(7)	Revenue from Meter Rent and other sources (including interest on investment if any)	Rs. 4554 = 14 = 10.
(8)	Total working cost excluding depreciation (Column 11) but including income tax from net revenue	Rs. 21317 = 5 = 3
(9)	Gross profit before providing for interest, depreciation and Reserve (Column 6 plus 7-8)	Rs. 6161 = 2 = 10.
(10)	Interest (on debentures & Loans and special charges)	Rs. 10984 = 3 = 6.
(11)	Depreciation & Reserve (for the year) writing of Preliminary expenses included	not provided for the year due to want of sufficient income to cover the same
(12)	Ditto percent on column 5 = —	
(13)	Financial Results (Column 9 - 10 plus 11)	Rs. 4823 = 0 = 8 Loss
(14)	Ditto percent. on column 5	
(15)	Units Generated	66401
(16)	units Sold	48899

Costs in Annas per unit Generated

(17)	Fuel	Rs. 5518 = 8 = 3
(18)	Oil, waste, water engine room stores etc.	Rs 1362 = 6 = 6.

P.T.O

(2)

(19) & (20)	Wages & salaries excluding management and repairs and maintainence (Generation — Distribution and public Lamps)	Rs. 8520=15=6
(21)	Rent, Rates & Taxes.	Rs. 627=14=0.
(22) (a)	Management, Directors' fees office allowance, salaries — (other than in column 19) office and Legal expenses. " "	Rs. 5287=9=0
(b)	Incidental and overhead charges (other than capital charges) as special, insurance, incomation interest etc. which cannot be properly included under any of the heads 17 & 21 & 22 (a)	Rs. 10984=3=6
(23)	Total working costs (Columns 17 & 22 added)	Rs. 32301=8=9

(24) Technical Data

(24)	K.W. connected to public Lamps	2.76 KW
(25)	Total consumers connected	386
(26)	Total connection, Kilowatts	114 K.W.
(27)	Maximum Load on feeder KW	— 41.2 K.W.
(28)	Maximum station Load	—
(29)	Plant capacity installed in KW.	83 KW.
(30)	average price in annas obtained per unit (Divide item 6 by Item 16) —	7.5 annas.
(31)	Percentage of divident paid per year	—
(32)	Type and Size of Generating Plant with date of installation thereof	(i) 56 BHP, 35KW Generation MWM set installed in Jan. 48 (ii) 20-22/65 BHP, 27KW Generation D.C. Type Ruston engine installed in 1947 (iii) 20-22 BHP Ruston engine 11 KW. Generation installed in 1944. (iv) 20 BHP, 10 KW Generation Cooper engine installed in 1944
(3)	Nature of Supply,	(a) AC 3 Phase, 4 wires, 400 volts 50 cycles.
(4)	Generation, Voltage, frequency etc.	
(5)	Distribution, — " — " —	(b) AC 3 Phase, 4 wires, 400/230 volts 50 cycles.

Keshavlal Soni
Licensee
Akhni Electric License 1944.

LIGHT & POWER POONA SUPPLIERS LTD.

NEXURE V

Model form of Accounts prescribed under the Indian Electricity Act 1910 for Companies

[See Section 11 and rule 36(3)]

ATHNI. Electric License 1940 – Licensee – Keshav V. Sane, 150 Budhwar, Kumaale Building Poona 2.

For the year ending 30th June 1949.

Statement of share capital appropriated for the purpose of this undertaking authorised by the above mentioned license at the end of the year.

No. I

Description of capital.	
Amount appropriated by m/s Light and Power Suppliers Ltd. Poona for this license out of the share capital collected by them by way of shares Preference & ordinary.	Rs. 60,000=0=0

Statement of loan capital appropriated for the purpose of this undertaking authorised by the above mentioned license at the end of the year

No. II

Description of capital:	
m/s Light and Power Suppliers Ltd. Poona have collected deposits and loans at the rate of 5% & 6% and have invested in this concern these amounts. The total net investments of this concern inclusive of General Balance Sheet – Less Rs. 60,000=0=0 collected by way of shares is the amount which has been treated as invested by collecting by way of deposits at the time of preparing these 1 & II Statements.	Rs. 1,96,527=0=9.

Keshav V. Sane
Licensee

Total share capital paid up. Rs. 60,000=0=0
Total Loan capital borrowed Rs. 196,527=0=9
Total capital Received 2,56,527=0=9

Compl es Accounts.

LIGHT & POWER * POONA * SUPPLIERS LTD

No. III. Capital Account for the year ended 30th June 1949

DR.

	Expenditure at the end of previous -year-	Expenditure during the -year-	Expenditure upto 30-6-49.
(1) To preliminery expenses	750-0-0	——	750-0-0
License expenses	1971-6-0	——	1971-6-0
(2) Do Lands - including cost of acquisition proceedings	5293-11-6		5293-11-6
(3) Do Buildings	91193-15-0	——	91193-15-0
(4) Do Machinery & Plant	97920-15-5	9848-9-11	107769-5-9
(5) Do Over Head mains	30275-9-7	3801-12-0	34077-5-7
(6) Do Service Connections	20334-15-0	1252-2-0	21587-1-0
(7) Do meters & Fees for certifying	14663-0-0	896-6-0	15559-6-0
(8) Do Special items			
(a) Furniture & Dead Stock	1471-11-3	——	1471-11-3
(b) Installation at consumer Premises	3605-2-0	1110-5-0	37115-7-0
(c) Tools & Implements	235-1-9	13-3-0	248-11-9
(d) Deferred Revenue expenditure	900-0-0	——	900-0-0
(e) Commission on shares	3000-0-0	——	3000-0-0
Total Rs. —	187914=9=6	15952=5=4	205866=11=10
Do Balance of capital A/c			50660=1=11
Total Rs. —			256527=0=9

Kesh... V. Sane Licensee

CR.

(1) By share capital A/c m/s Light & Power Suppliers Ltd.	60,000=0=0	——	60,000=0=0
(2) By Loan A/c amount invested by m/s Light and Power Suppliers Ltd. Poona by collecting by way of Loans and deposits	190347=7=9	6179-9-0	196527=0
Total Rs:-	250347=7=9	6179-9-0	256527-0-

67

LIGHT & POWER SUPPLIERS LTD. POONA

Companies Accounts

No. IV Revenue Account for the year ended 30-6-49.

Dr.			Cr.
A. Generation			
To Fuel.	5518-8-3	By Sale of energy for Power & Lighting purposes	19932-9-3
To Oil, waste & water	1362-6-6	By Sale of energy for Street Lights	2961-0-0
To Proportion of Salaries & wages of Supervison, engineers & officers	2438-9-3	By Rental of meters & other apparatus on hire	2746-0-0
To Repair & Maintainence (a) Plant. (b) Building	471-0-3	By other receipts	1333-2-6
B. Distribution		By Transfer fees	3-0-0
To Proportion of salaries of engineers Supervison & officers.	1998-3-0		
To Repair & maintainence			
To Salaries & wages	2845-3-0		
C. Public Lamps			
To attendence & Repair	715-0-0		
D. Rent - Rates - Taxes			
To Rents Payable	150-0-0		
To Rates - Taxes - Insurance	477-14-0		
E. Management Expenses			
To Managing Agents Remuneration	1500-0-0		
To Directors Fees & Travelling	203-15-6		
Total c/o Rs.	17733-11-9	Total c/o. Rs.	26975-11-9

No. IV - Continu

LIGHT & POWER SUPPLIERS LTD. POONA.

Dr. Cr.

Total B/F. Rs.	17733=11=9	Total B/F. Rs.	26975=11=9
(3) To General establishment charges			
(a) Stationary, Postage & Miscellaneous	1118-0-6		
(b) Travelling expenses	252-0-6		
(c) Advertisement, Bankcharges filing & Inspection etc	226-1-0		
(d) Auditors of the company	125-0-0		
(e) Auditors appointed under the Act.	106-0-0		
(F) commission unfixed. Deposits	1109-8-0		
(G) Workmen's compensation premium	78-11-0		
F. Law charges			
Legal ~~(charges)~~ expenses	206-4-6		
G. Depriciation not charged as no profits			
H. Special items nil.			
Total expenditure Rs.	21317-5-3		
To Balance to net Revenue Ale	5655-6-6		
Total Rs.	26975=11=9	Total Rs.	26975=11=9

Keshav V. Sane
Licensee

104

Co: nies Accounts.

LIGHT & POWER SUPPLIERS LTD. POONA.

No. V Net Revenue Account ending 30-6-49.

DR			
① To Balance from last A/c.	5600-3-3	① By Balance from last A/c	0-0-0
② To Interest on Loan A/c:	10984-3-6	② By Balance from Revenue A/c	5658-6-6.
		③ By Interest on money at deposits	502-12-4.
		④ By Balance to General Balance sheet	10423-3-11
	16584=6=9		16584=6=9

No. VI Reserve Fund Account ending 30-6-49

① To amounts paid out	0-0-0	① By Balance from last A/c	2690-1-0
② To Balance	2690-1-0	② By Amount brought from Rev. A/c	0-0-0
		③ By Interest on Investments	0-0-0
	2690=1=0		2690=1=0

No. VII Depriciation Fund Account ending 30-6-49.

① To Balance	0-0-0	① By Balance from last A/c	0-0-0
		② By Interest on Investments	0-0-0
		③ By amount brought from Rev. A/c	0-0-0
	0-0-0		0-0-0

Kashinath V. Samant
Trustee.

Communities Accounts

LIGHT & POWER POONA SUPPLIERS LTD.

No. VIII. General Balance sheet for the year ending 30-6-49

Liabilities		Assets	
(1) To capital A/c. amount received as per A/c No. III	256527-0-9	(1) By capital A/c. amount expended as per A/c No. III.	205866-14-10
(2) To Sundry creditors	1304-6-11	(2) By Stores and machinery in hand	3304-11-9
(3) To Consumers deposits	3075-0-0	(3) By Sundry debtors	506-0-0
(4) To Reserve fund A/c	2690-1-0	(4) By Cash at Bankers	722-14-3
		(5) By Cash in hand	711-7-10
		(6) By Special items (1) Stationery on hand	706-4-1
		(7) By net Revenue A/c	190-0-0
			10423-3-11
Total Rs.	263596=8=8	Total Rs.	263596=8=8

Keshav V. Date
Licensee.

Companies Accounts

LIGHT & POWER POONA SUPPLIERS LTD.

No. IX Statement of Energy Generated & Sold.

[Athni Elec. Licence 1940] Year ending 30th June 1939.

Total Energy generated in Kilowat hours.	Kilowat hours Sold:					Kilowat hours used on works	Kilowat hours not accounted for	Total Kilowat hours accounted for	K.W. Connected for Public Lamp	Total Consumers Connected	Total K.W. Connected	Plant installed in K.W.	Maximum Supply demanded in K.W.	
	Public Lamps	By Special Contracts	Consumers by Meter for Lighting purposes	Consumers by Meter for Power Purposes	Total.									
66401	7093	—	40059	17747	48899	7838	9664	58737	3KW.			83 K.W.	41.2 KW.	

Kashinath V. Sane
Licensee.

A. EXHIBIT K

LIGHT & POWER SUPPLIERS LTD. POONA.

Model form of Accounts prescribed under the Indian Electricity Act 1910 for Companies

[See ... rule 36(3)]

ATHNI Electric License 1916 - Licensee Keshav V. Sane 150 Budhwar, Gumaste Bldg. Poona-2

& For the year ending 30th June 1918

Statement of Share capital appropriated for the purpose of this undertaking authorised by the above mentioned license at the end of the year.

No. I

Description of capital:	Rs. 60,000 = 0 = 0
Amount appropriated by Light and Power Suppliers Ltd., Poona for this License Out of the Share Capital collected by them by way of shares - preference & ordinary	

Statement of Loan capital appropriated for the purpose of this undertaking authorised by the above mentioned Licenses at the end of the year

No. II

Description capital	Rs. 190317=7=9
M/s Light and Power Suppliers Ltd. Poona have collected deposits and loans at the rate of 5% to 6% and have invested in this concern those amounts. The total net investments of this concern inclusive of General Balance Sheet. LESS, Rs. 60,000/- collected by way of shares is the amount which has been treated as invested by collecting by way of deposits at the time of preparing these II & IX Statements.	

Keshav V. Sane
Licensee.

Total Share capital paid up. Rs. 60,000=0=0

Total Loan capital borrowed Rs. 190317=7=9

Total capital Received Rs. 250317=7=9.

101

STATEMENT-FORM (1)

(1) Company etc:—	Athni Electric ——— since 1940 managed by Light and Power Suppliers Ltd., 180, Budhwar Peth —— Limaye Bldg. Poona. 2
(2) Accounts for the year ending—	30th June 1950
(3) Year of working	7th Year
(4) Motive Power	Disel engine sets
(5) Total capital expenditure at the end of the year — (Not capital of the Company)	Rs. 216618 = 2 = 10.
(6) Revenue from Electric Supply	Rs. 22249 = 3 = 10.
(7) Revenue from Meter Rent and other sources (Including interest on investment if any)	Rs. 4443 = 4 = 5.
(8) Total working costs excluding depreciation (column 11) but including income tax from Net Revenue Ale	Rs. 31993 = 12 = 8
(9) Gross Profit before providing for interest, depreciation or Reserve (Colum 6 plus 7 - 8)	Rs. 5301 = 2 = 5.
(10) Interest (on debentures & loans) and Special charges	Rs. 10799 = 6 = 0?
(11) Depreciation and Reserve (for the year) writing of Preliminery expens included	Not provided for the year due to want of sufficient income to cover the same.
(12) Ditto percent on column 5	
(13) Financial Results (column 9 - 10 plus 11)	Rs: 16100 = 8 = 5.
(14) Ditto percent on column 5	
(15) Units Generated	66956
(16) Units Sold.	16016

Costs in Annas per Unit Generated

(17) Fuel	Rs 7514 = 5 = 6
(18) Oil, waste, water	Rs. 2224 = 9 = 0

P.T.O

(19) 2 4 (20)	Wages and salaries excluding management and repairs and maintainence (Generation + Distribution and public Lamps)	Rs. 15.8.58 = 9 = 9
(21)	Rent, Rates and Taxes.	" 708. = 5 = 6
(22) (a)	Management, Directors' fees office allowance, salaries (other than in column 19) office and Legal Expens.	Rs. 568.7 = 14 = 11.
(22) (b)	Incidental and over Head charges (other than capital charges, depreciation, Insurance Income-tax, interest etc. which cannot be properly included under any of the heads 17 to 21 & 22.(a))	Rs. 10799. = 6 = 0
(23)	Total working cost (Columns 17 to 22 added)	Rs. 12793 = 2 = 8

Technical Data.

(24)	K.W. connected to public lamps.	2.75 KW
(25)	Total consumers connected	396
(26)	Total connections Kilowatts.	44.56 KW
(27)	Maximum load on feeders	44 KW
(28)	Maximum Station Load	
(29)	Plant capacity installed in KW	83. K.W
(30)	average price in annas obtained per unit (Divide Item 6 by Item 16)	7.5 annas
(31)	Percentage of dividend paid for the year.	
(32)	The type & Size of the Generating Plant with date of installation thereof.	(i) 56 BHP, 35 KW Generating mwm set installed in Jan 1948 (ii) 65 BHP, 27 KW, Generating cc Ruston set installed in 1947 (iii) 20-22 BHP, 11, KW Ruston set installed in 1944 (iv) 20 BHP, 10 KW Cooper engine installed in 1944.
(33)	The Nature of the Supply.	
	(a) Generation, Voltage, frequency etc.	(a) AC 3 Phase, 4 wires, 400 Volts 50 cycles
	(b) Distribution, Voltage, frequency etc.	(b) AC 3 phase, 4 wires, 400/230 Volts 50 cycle

Keshav V. Jane
Licensee
Nimi Electric Licensee

ANNEXURE V

~~Cost accounts~~

LIGHT & POWER SUPPLIERS LTD. POONA.

Model form of Accounts prescribed under the Indian Electricity Act 1910 for companies

[See Section 17 and rule 36 (3)]

Nthni Electric license 1910 – Licensee – Keshav V. Sane, 180 Budhwar Peth Gumaste Bldg. Poona 2

For the year ending 30th June 1950:

Statement of share capital appropriated for the purpose of this undertaking authised by the above mentioned license at the end of the year.

No. I.

Description of capital:	
amount appropriated by m/s Light and Power Suppliers Ltd. Poona for this license out of the share capital collected by way of Shares preference & ordinary.	Rs. 60,000=0=0

Statement of Loan capital appropriated for the purpose of this undertaking authorised by the above mentioned License at the end of the year

No. II.

Description of capital:	
m/s Light and Power Suppliers Ltd. Poona have collected deposits & loans at the rate of 5% to 6% and have invested in this concern these amounts. The total net investments of this concern inclusive of General Balance sheet – Less Rupees – 60000=0=0 Collected by way of Shares in the amount which has been treated as invested by collection by way of deposits at the time of preparing these 1-9 statements	Rs. 1,94,361=10=8.

Keshav V. Sane
License.

Total Share capital Paid up Rs. 60,100=0=0

Total Loan capital borrowed Rs. 1,94,361=10=8

Total capital Received – 254,361=10=8

Companies Accounts

LIGHT & POWER POONA. SUPPLIERS LTD

No. III Capital Account for the year ended 30th June 1950

DR

	Expenditure upto the end of previous year	Expenditure during the year	Expenditure upto 30-6-50
(1) To Preliminary expenses License expenses	750-0-0	—	750-0-0
(2) To Lands including cost of acquisition	1971-6-0	—	1971-6-0
(3) To Buildings	5293-11-6	—	5293-11-6
(4) To Machinery and Plant	91193-15-0	131-0-6	96211-15-0
(5) To overhead mains	1,07,769-3-9	1151-0-0	108220-3-9
(6) To Service connections	34,077-5-7	2977-8-0	37054-13-7
(7) To meters & Fees for certifying	21,557-1-0	7253-12-0	28810-13-0
(8) To Special items	15,559-6-0	675-0-0	16234-6-0
(a) Furniture & Dead stock	1,171-11-3	—	1171-11-3
(b) Installation at consumers premises	3745-7-0	163-0-0	3908-7-0
(c) Tools & Implements	215-11-9	—	215-11-9
(d) Deferred Revenue expenditure *Less capitalized	900-0-0	*-900-0-0	0-0-0
(e) Commission on shares	3000-0-0	—	3000-0-0
	205866=14=10	11651=4=0	216618=2=10
		-900-0-0	
		10751=4=0	
To Balance of capital A/c →		→	37743-7-10
			254361-10-8

	Receipts upto the end of Previous Year	Receipts during the year	Receipts upto 30-6-50
(1) By Share capital A/c by M/s Light & Power Suppliers Ltd. Poona	60,000-0-0		60,000-0-0
(2) By Loan A/c amounts invested by M/s Light and Power Suppliers Ltd. Poona by way of Loans & Deposits	196527-0-9	Refund -2165-6-1	194361-10-8
		415.2	
		1:4	
	256527-0-9	Refund -2165-6-1	254361-10-8

Kesharam V. Kanse
Licensee

Companies Accounts

No. IV Revenue Account for the year ending 30th June 1950

Allocations as per Electricity (Supply) Act. 1948.

LIGHT & POWER POONA. SUPPLIERS LTD.

DR.

A. Generation			
(1) To Fuel.	7511 - 5 - 6.	(1) By Sale of Energy for Lighting & Power purposes	18613-9-3
(2) To Oil, waste & water —	~~2221 - 9 - 0~~	(2) By Sale of Energy for Street Lights	2953-11-7
(3) To proportion of salaries and wages of workers, engineers, Supervisors and maintainence of machinery	2221 - 9 - 0	(3) By Sale of Energy under special contracts (Flat Rate)	652-1-0
(4) To Repairs for Building	~~5977 - 6 - 9~~ 5977 - 6 - 9	(4) By Rental of Meters and of other apparatus on hire	2633-6-0
(5) To Travelling proportionate on this A/c. (a) manager. 373-11-0 (b) other staff. 333-12-0)	53 - 11 - 0	(5) By other receipts from consumers	741-1-6
	708 - 7 - 0	(6) By Sundry Ghani Rent	111 - 6 - 0
B. Distribution		(7) By Rent	196 - 0 - 0
(1) To Proportion of Salaries and repairs of over Head main and miscellaneous	11198 - 9 - 6.	(8) By Transfer Fees	2 - 0 - 0
(2) To proportion of Salaries and repairs of Service mains etc.	1967 - 10 - 0	(9) ~~By~~	
(3) To Stationery - proportionate on this A/c	526 - 7 - 0		
(4) To office Staff Salaries	11031 - 11 - 6		
(5) To Travelling on distribution A/c	1100 - 0 - 0		
C. Public Lamps			
(1) To Public Lamps - maintainence & Repairs	665 - 7 - 0		
D. Rent - Rates - Taxes			
(1) To Rents payable	150 - 0 - 0		
(2) To Rates, Taxes & Insurance	555 - 5 - 6		
Total c/o. Rs.	~~26306 - 0 - 0~~	Total c/o. Rs. —	25933 = 3 = 4
	26305 = 13 = 9		

No V. Continued

LIGHT & POWER SUPPLIERS LTD. POONA

Total B/F. Rs.	26305=13=9	Total B/F. Rs.	25933=3=11.
E. Management			
(1) To Managing Agent's Remuneration	23116=0=0	(11) By Balance to net Revenue	6060=9=11.
(2) To Directors' Fees & Travelling	332=9=0		
(3) To Proportion of Printing, Postage & Miscellaneous	7111=11=8		
(4) To Proportion of Staff Salaries	1120=0=0		
(5) To advertisement, Bank charges & Filing Fees	90=12=3.		
(6) To Proportion of Travelling expenses	125=6=0		
(7) To commission on Fix Deposits	1147=11=0		
(8) To Workman's Compensation premium	63=8=0		
(9) To Inspection - License fees	62=8=0		
(10) To Auditors of the company.	125=0=0		
(11) To Auditors appointed under the Act.	100=0=0		
F. Law expenses			
(1) Legal expenses	156=10=0		
G. Depreciation Not Provided due to Loss	— — —		
H. Special Items Nil.	—		
Total Expenditure	31993=12=8		31993=12=8

Keshav V. Sane
Licensee.

Companies Accounts

LIGHT & POWER POONA SUPPLIERS LTD.

No. V Net Revenue Account for the year ending 30-6-1950

DR.

① To Balance from Last A/c	10123-3-11	① By Interest on money at deposits etc.	559-6-11
② To Balance from Revenue A/c	6060-9-11	② By Balance to General Balance sheet	26723-12-11
③ To Interest on loan and deposits	10799-6-0		
Total Rs.	27283-3-3		27283-3-3

No. VI Reserve Fund Account ending 30-6-50

① To Bal. To next A/c.	2690-1-0	① By Balance from last A/c	2690-1-0
Total Rs.	2690-1-0	Total Rs.	2690-1-0

No. VII Depreciation Fund A/c ending 30-6-50

① To Balance	0-0-0	① By Balance from last A/c	0-0-0
		② By interest on investments	0-0-0
		③ By Amount brought from Revenue A/c	0-0-0
Total Rs.	0-0-0	Total Rs.	0-0-0

12/

Common Accounts

No. VIII

General Balance Sheet ending 30-6-50

Liabilities		Assets	
① To capital A/c – amount Received as per A/c No. III.	251361=10=8	① By capital A/c – amount expended as per A/c No. III	216618=2=10
② To Sundry Creditors	6367=2=0	② By Stores on hand	20554=11=0
③ To Consumer Deposits	3355=3=0	③ By Sundry Debtors	5553=0=9
④ To Consumer Suspense A/c	7335=2=0	④ By Cash at Banks	725=11=9
⑤ To Reserve fund A/c	2690=1=0	⑤ By Cash in hand	1772=11=0
		⑥ By Special items Stationery on hand	1611=8=0
		⑦ By Net Revenue A/c Balance	26723=12=11
Total Rs.	274142=2=8	Total Rs.	274142=2=8

123

Kolar Gold Fields
Limited

Company Accounts

No. IX Statement of Energy Generated & Sold &c.

[ATHNI Elec. License 1940] Year: ending 30th June 1950

Total Energy Generated in Kilowatt hours.	Kilowatt hours — Sold — Public Lamps	By Special contracts	Consumers by Meters for Lighting purpose	Consumers by Meter for Power Purpose	Total.	Kilowat hours used in works.	Kilowat hours not accounted for	Total Kilowatt hours accounted for	K.W. Connected for Public Lamps	Total Consumers — connected —	Total K.W. Connected.	Plant installed in K.W.	Maximum Supply Demanded in K.W.
56956.	6350	—	37916	1750	46016	9123	11817	55139	3. KW	386.	42.1 K.W.	83 K.W.	44. K.W.

271

Kesharam & Sons
Licensee

LIGHT & POWER SUPPLIERS LTD. POONA

STATEMENT FORM

Athni Electric Licence, 1910.
Licencee: Keshav. V. Sane — Light & Power Suppliers Ltd.
150 Budhwar Poona-2.

Financial & Technical Data.

Year ending 30-6-1951.

Form X. (Page 1)

1) Name of undertaking :-	Athni Electric Licence, 1910 managed by m/s Light and Power Suppliers Ltd., Poona.
2) Accounts for the year —	ending 30-6-1951.
3) Year of working —	8th, year.
4) Motive Power —	Diesel oil engine sets.
5) Total capital expenditure at the end of the year.	Rs. 2, 23,131=12=10.
6) Revenue from Electric Supply	Rs. 37, 812=14=0.
7) Revenue from Meter Rent & other Sources —	Rs. 2,993=14=8
8) Total working cost — excluding — a) Interest and Special items. b) depreciation and Reserve (item 11)	Rs. 33, 961=3=0.
9) Gross profit — item 6 + item 7 — item 8 before providing for 1) Interest & Special items 2) depreciation & Reserve (item 11)	Rs. [redacted]
10) Interest & special ~~items~~ charges :-	Rs. 11,520=7=11
11-a) Depreciation for the year after writing off preliminary expenses — not charged in accounts for want of sufficient profits — Total depreciation for the year comes to	Rs. 10,833=0=0
11-b) Depreciation accumulated to date -	Rs. NIL.
11-b) Depreciation percentage (item 5)	4.9 %
12-a) Reserve for the year —	— NIL —
12-b) Reserve accumulated to date	Rs. 2690=1=0.

(P.T.O.)

Form X (Page 2)

13) Financial Results —

Item No. 9 — Item No. 10 + Item No. 11 ——— Loss. Rs. 4644=14=3

If depreciation taken into account — the loss comes to Rs. —— 15477=14=3.

14) Financial percentage on item No. 5 —

a) If depreciation not charged to Revenue A/c. Item —— — 2·1 %.

b) If depreciation charged to Revenue A/c ——— 6·9 %.

15) Dividend paid ——— —Nil—

16) units Generated — 58553.

units Sold —— 39664.

17) units purchased in bulk ——— Nil ———

Cost in annas per unit—

	Generated	Purchased	Sold
18) Fuel / Rs. 8561-7-0.	2·3	——	3·4
19) oil, waste and water / Rs. 3339-14-3.	·90.	——	1·3
20) Repair, wages, salaries — for machinery - Rs. 6538-14-0	1·70.	——	2·6.
21) Maintainence & Repairs - over - Head mains services - meters etc. —— Rs. 8737=13=0	2·3	——	3·5
22) Rent, rates & Taxes — Rs. 741-14-6	·1	——	·2
23) Management, salaries postage, stationary & other expenses relating to management of electric supply —— Rs. 6141-3-9.	1·6	——	2·4
24) Total working cost. Rs. 33961-3-0	8·9	——	13·4

25) Kilowat connected for public lamps. 2·76 k.w.

26) Total consumers connected 396.

27) Total connected load in k.w. 44·86 k.w.

28) Maximum load on generator 32·2 k.w.

29) Station Load factor — units Generated (58553) × 100 = 58 55300.

30) Plant installed in k.w 83 k.w.

P.T.O.

31) Type and Size - Generating Plant :-

1) 56, BHP, M.W.M. Engine coupled with 35 K.W. alternator installed in January 1948
2) 65, BHP, C.C. Type Ruston engine coupled with 28, K.W. alternator - under repair during the year 1957 —
3) 20-22, B.H.P. Ruston Engine coupled with 16, K.W. alternator - Started in January 1949.
4) 20, BHP, Cooper engine coupled with 10, K.W. alternator —

32) Nature of Supply —

a) Generation, Voltage-frequency etc: AC, 3 Phase 4 wires 400 volts, 50 cycles
b) Distribution, Voltage -"- ——— : AC, 3 Phase, 4 wires 400/230 volts, 50 cycles

33) Net Rates charged:

i) For Lighting & Fans :- 0-12-0 per unit. Minimum charge Rs.
ii) For Heating & Refrigeration :- 0-8-0 per unit.
iii) For motive Power :— 0-4-0 per unit. with a minimum charge of Rs. 4-8-0 per BHP installed
iv) Energy not Supplied by Meter — A fixed rate of Rs. 2-12-0 per 20, watt. per mensum. and Rs. 2-8-0 for every additional 20 watt. or part there of.
v) Meter Rent.. 0-8-0 per month AC single phase
1-0-0 -"- ——— Ac Poly phase.

34) Average price in annas obtained per unit-

37542-14-0 ÷ 39664. = 15·3 Annas.

Keshavan V. Sane
Licensee.

ANNEXURE V

LIGHT & POWER POONA SUPPLIERS LTD

Model form of Accounts prescribed under the Indian ~~Electricity~~ Act, 1910, for companies

[See section 17 and rule 36(3)]

ATHNI ELECTRIC LICECE, 1940. Licensee — Keshav. V. Sane, managed by m/s Light and Power Supplies Ltd., Poona. 180 Budhwar, Poona. 2.

Accounts for the year ending 30th June 1951

Statement of Share capital appropriated for the purpose of this undertaking authorised by the above mentioned Licence at the end of the year.

No. I

Description of capital.	
Amount appropriate by m/s. Light and Power Suppliers Ltd. Poona for this Licence out of the share capital collected by them by way of Shares — Preference and ordinary:	Rs. 60,000/-.

Statement of Loan capital appropriated for the purpose of this undertaking authorised by the above mentioned licence at the end of the year.

No. II

Description of capital.	
m/s. Light and Power Suppliers Ltd, Poona have collected deposits and taken loans at the rate of 5% to 6% and have invested in this concern these amounts. The total net investment of this concern including as per General Balance-sheet, Less a sum of Rs. 60,000/- collected by way of shares capital is the amount which has been treated as invested by collection by way of deposits & Loans at the time of preparing the Statements	Rs. 2,05,260=7=4.

Total Share capital paid up — Rs. 60,000=0=0.
Total Loan capital borrowed — Rs. 205,260=7=4

Total capital Received. Rs. 265,260=7=4.

Keshav V. Sane
Licensee.

Companies Accounts.

No. III CAPITAL - Accou (for the year ena 30-6-1957 Athm licence 19[illegible] eR -

	Expenditure up to the end of Previous year	Expenditure during the Year	Expenditure upto 30-6-1957
	Rs. As. Ps.		Rs. As. Ps.
1) To Preliminery Expenses —	750 = 0 = 0	———	750 = 0 = 0
Licence Expenses —	1971 = 6 = 0	———	1971 = 6 = 0
Commission on Shares	3000 = 0 = 0	762 = 8 = 0	3,762 = 8 = 0
2) To Lands (including cost of acquision)	5,293 = 4 = 6	———	5,293 = 4 = 6
3) To Buildings —	9,624 = 15 = 0	———	9,624 = 15 = 0
4) To Machinery and Plant	1,08,220 = 8 = 9	5,393 = 4 = 0	1,13,613 = 12 = 9
5) To over Head Mains	37054 = 13 = 7	———	37054 = 13 = 7
6) To Service connections	28,840 = 13 = 0	207 = 14 = 0	29048 = 11 = 0
7) To Meters including fees for certifying — etc	16,234 = 6 = 0	150 = 0 = 0	16,384 = 6 = 0
8) To Special Items.			
a) Furniture & Dead Stock	1,471 = 4 = 3	———	1,471 = 4 = 3
b) Installation at consumers' premises —	3,908 = 7 = 0	———	3,908 = 7 = 0
c) Tools & Implements	248 = 4 = 9	———	248 = 4 = 9
Total	2,16,618 = 2 = 10	6,513 = 10 = 0	2,23,131 = 12 = 10
To Balance capital A/c	→		42128 = 10 = 6
		Total	26,260 = 7 = 4

	Receipts upto the end of Previous year	Receipts during the Year	Receipts upto 30-6-57
1) By Share capital A/c by M/s. Light and Power Suppliers Ltd. Poona	60,000/-	———	60,000=0=0
2) By Loan capital A/c amount invested by M/s Light and Power Suppliers Ltd. by way Loans & deposits	~~1,14,361=10=8~~ 1946 61-10-8	~~10,595=12=0~~ 11198-12-8	205,260=7=4
Total			2,65,260=7=4

LIGHT & POWER POONA SUPPLIERS LTD

55

Keshav V. Date
Licensee.

Companies Accounts

No. IV. Revenue Account for the year ending 30th ne 1951

LIGHT & POWER SUPPLIERS LTD. POONA

Athnikeener-
19110 (3)

Allocation made as per Electricity (Supply) Act, 1948

Dr.		Cr.	
A. Generation			
1) To Fuel —	8561 = 7 = 0	1) By Sale of energy for lights purposes	33697 = 10 = 0
2) To oil, waste and water	3,339 = 14 = 3	2) By Sale of Energy for Power purposes	90 = 0 = 0
3) To Proportion of Salaries (wages of officers, supervisors and workers)	2.722 = 7 = 0	3) By Sale of Energy for Street lights —	4055 = 4 = 0
4) To Repairs — Building 225=2=0 ; Plant. 3591=5=6.	3,816 = 7 = 6	4) By Rental of meter & other apparatus on hire —	2448 = 4 = 0
B. Distribution & Sale of Energy		5) By Transfer fees	4 = 4 = 0
1) To Proportion of Salaries & wages of officers, Supervisors & workers	2,921 = 12 = 0	6) By Special Items —	
2) To office staff Salaries	3,963 = 8 = 0	a) Fusemen attendence	126 = 12 = 6
3) To Repairs for Services, mains and meters —	456 = 9 = 0	b) Supervising charges	30 = 5 = 3
4) To Proportion of Travelling expenses	380 = 6 = 0	c) connection Fees	40 = 0 = 0
5) To Printing, Stationery & miscellaneous —	484 = 1 = 0	d) Installation charges	56 = 1 = 6
C. Public Lamps.		e) Rent	281 = 4 = 9
1) To Street Light maintainence —	531 = 9 = 0		
D. Rent, Rate & Taxes			
1) To Rent payable	219 = 10 = 6.		
2) To. Rates, Taxes, Insurance —	522 = 4 = 0		
Total — c/o. Rs.	27919 = 15 = 3	Total — c/o. Rs. —	40829 = 14 = 0

LIGHT & POWER POONA SUPPLIERS LTD

	Rs.		Rs.
Total- B/F. Rs.	27919=15=3	Total- B/F. Rs.	40,829=14=0
E. Management.			
1) To. Directors' fees & Travelling	397=14=0		
2) To. Managing Agents Travelling	404=11=0		
3) To. —"— —"— Remuneration	2078=0=0		
4) To. office Staff salaries	450=0=0		
5) To. Printing, Stationery & miscellaneous expenses	513=14=6		
6) To. Postage - Telegram	271=15=6		
7) To. Advertisement, Bank charges filing fees etc.	93=10=3		
8) To. Govt. Audit fees.	130=0=0		
9) To. Local Audit fees (Contribution)	125=0=0		
10) To. Inspection & licence fees	62=8=0		
11) To Travelling expenses	78=9=0		
12) To commission on Fin deposits	632=8=0		
F. Legal expenses			
To Legal charges —	713=15=6		
G. Depreciation			
Not provided for owing to want of Profits.	—		
H. Special items			
1) To. workmen's compensation premium	89=1=0		
Total.	33961=3=0		40829=14=0
To Balance to Net Rev. A/c —	6868=11=0		
	40829=14=0		

139

Keshav V. Date

Companies Accounts

Annexure C
1940 (5)

LIGHT & POWER POONA SUPPLIERS LTD.

No. V : NET REVENUE ACCOUNT / For the year ending 30-6-1957

	Rs.		
1) To Balance from Last A/c. —	26723 = 12 = 4.	1) By Revenue A/c. Bal. B/F.	6868 = 11 = 0
2) To Interest — Loans —	11520 = 7 = 11.	2) By Interest on deposits & Bank A/cs.	6 = 14 = 8.
		3) By balance to General Balance-sheet.	31368 = 10 = 7
Total	38,244 = 4 = 3	Total	38,244 = 4 = 3

No. VI. Reserve Fund A/c — ending 30-6-1957.

To Balance to General Bal. sheet.	2690 = 1 = 0	By Balance from Last A/c	2690 = 1 = 0
Total	2690 = 1 = 0	Total	2690 = 1 = 0

No. VII. Depreciation Fund A/c for year ending 30-6-1957

To Balance to General Balance Sheet	— NIL —	By Balance from Last A/c.	— NIL —
Total	— NIL —	Total	— NIL —

Keshav V. Sane
Licensee

Athni Licence 1-169

Companies Accounts

No. VIII.

GENERAL BALANCE SHEET for Year ending 30-6-1957.

	Rs.		Rs.
1) To capital Account - amount received as per A/c No. III.	2,65,260 = 7 = 4	1) By capital Account - amount expended on works as per account No. III.	2,23,731 = 12 = 10.
2) To Sundry Creditors	11,099 = 5 = 3	2) By Stores on hand	14,322 = 11 = 6.
3) To Consumers' deposits	3,731 = 12 = 0	3) By Sundry debtors	12,975 = 7 = 3
4) To Reserve Fund A/c	2,690 = 1 = 0.	4) By Special Items	
		a) Stationery on hand	90 = 0 = 0.
		b) Prepaid expenses	228 = 2 = 0
		c) Stamps on hand	7 = 5 = 6.
		5) By cash at Banks	357 = 15 = 2.
		6) By cash in Hand	305 = 5 = 9
		7) By Net Revenue Account Balance	31,368 = 10 = 7
Total —	28,2781 = 9 = 7	Total.	28,2781 = 9 = 7

LIGHT & POWER POONA SUPPLIERS LTD.

Keshav V. Sane

Licensee

No IX

Statement of units Generated & Sold.

Year ending 30-6-1932.

Athni-Licence — 1940

LIGHT & POWER POONA SUPPLIERS LTD

Total energy generated in — Kilowatt —	Kilowatt Hours Sold.					Kilowatt Hours used on — Works —	Kilowatt Hours not accounted for	Kilowatt Hours accounted — for —	Kilowatt Hours connected for Public Lamps	Total consumers Connected	Plant installed in K.W.	Maximum Supply demanded in Kilowatt.	Total kw. Connected.	
	Public Lamps.	By Special contract.	Consumers by Meter for Lighting purpose	Consumers by Meter for power purpose	Total.									
58583	5407	1	34101	156	39664	8150	10769	47814	2·76 K.W.	396.	83 K.W.	32·22 K.W.	44·86	

Keshavrao V. Sane

Licensee

Reply to be Addressed to:-

THE EXAMINER. OUTSIDE AUDIT DEPARTMENT,
The Accountant General
Sir. P. M. Road BOMBAY

No. OA/ 322 . 147// 6-52

To

The Seetary to the Government of Bombay,
Publicorks Department, Bombay.

Sub:- Rept on the audit of the annual statements of accounts of the Athni Eltric Supply Company Limited for the years 1943-44 to 1950-51.

Sir,

I am tforward herewith the report on the audit of the annual statements of accountf the Athni Electric Supply Company Limited for the years from 1943-44 to 950-51 and to request that extract of paragraphs 4(c)(d), 6(b)(c) 8, 10, 14((c) of the report may please be forwarded to the management for informatioand necessary action.

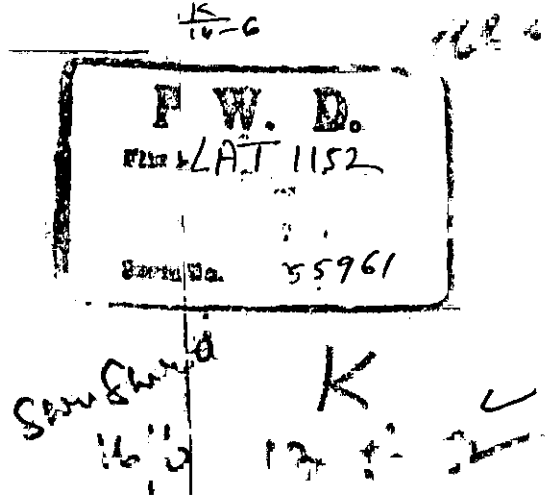
Speciattention of Govt. is invited to para 16 of the report.

Yours faithfully,

Srinivas Rao

Asstt. Examiner, Outside Audits.

No. OA/-
(1) The Eletrical Engineer to the Government of Bombay, Bombay.
(2) The Senor Auditor with aset of accounts at the next audit.


F W. D.
File LAT 1152
Serial No. 55961
K

149 LAT 1152/53-961.

P. W. Department.
K.

Submitted.

~~2.~~ ~~The~~ s~~tatements~~ ~~of~~ a~~ccounts~~ ~~of the~~ ~~Unde~~ ~~taking~~ ~~for~~ ~~the~~ ~~year~~. ~~ended~~ ~~together with~~ ~~the~~ ~~audit~~ ~~report~~ ~~thereon,~~ ~~may~~ ~~in~~ ~~the~~ ~~first~~ ~~instance~~ ~~be~~ ~~shown~~ ~~to~~ ~~the~~ ~~Ch.~~ ~~Engr.~~ ~~to~~ ~~Govt.~~ ~~for~~ ~~information~~ ~~and~~ ~~remarks,~~ ~~if~~ ~~any~~

2. The usual memo, calling for the EE Engr's remarks, put up for signature may issue

20/6/52.

AAS has signed in draft
NSD.
20/6

Issued
21-6-52
PGA
AAS.

* Issued under G.L. No. LAT 1152/K, Sheet 1-652
VMW.
1/3/52.
1-3-52

K. Br.

P.W.D.

The Sd. Engr. to Govt. expedited under No. LAT 1152K, dt. 18-8-1952.

Section Officer.

ASS
16/8

Supdt.

Asst. Engr. (Retd.)
25/8

K. Br.

P. W. D.

The Sd. Engr. to Govt. expedited under No. LAT 1152.K. dt. 1-10-52.

ASS
1/10 - Supdt

29/9/52

171 LAT 1152
55961

K.Br. P.W.D.

The El. Engr. to Govt. expedited under No: LAT 1152-K/III dated the 11th November 1952

K.Br. 11/11/52

ABB 11/11

Supdt.

ISSUED 11-11-52

Supdt 11/11

Shree Purnesh 8/12

K. Br: P. W. D.

The El. Engr to Govt expedited under No. LAT1152K dt the 15th December 1952

Issued 15-12-52

13/12/52

ABB 13/12

13/12

Supdt

153.

No. LA101/12549 of 1952.
P.W.D. Offices, Churchgate Street,
Fort, Bombay(1) 8th December 1952.

To

The Secretary to Government,
Public Works Department, Bombay.

Subject:- Report on the audit of the statement of accounts of the Athani Electricity Undertaking for the years 1943-44 to 1950-51.

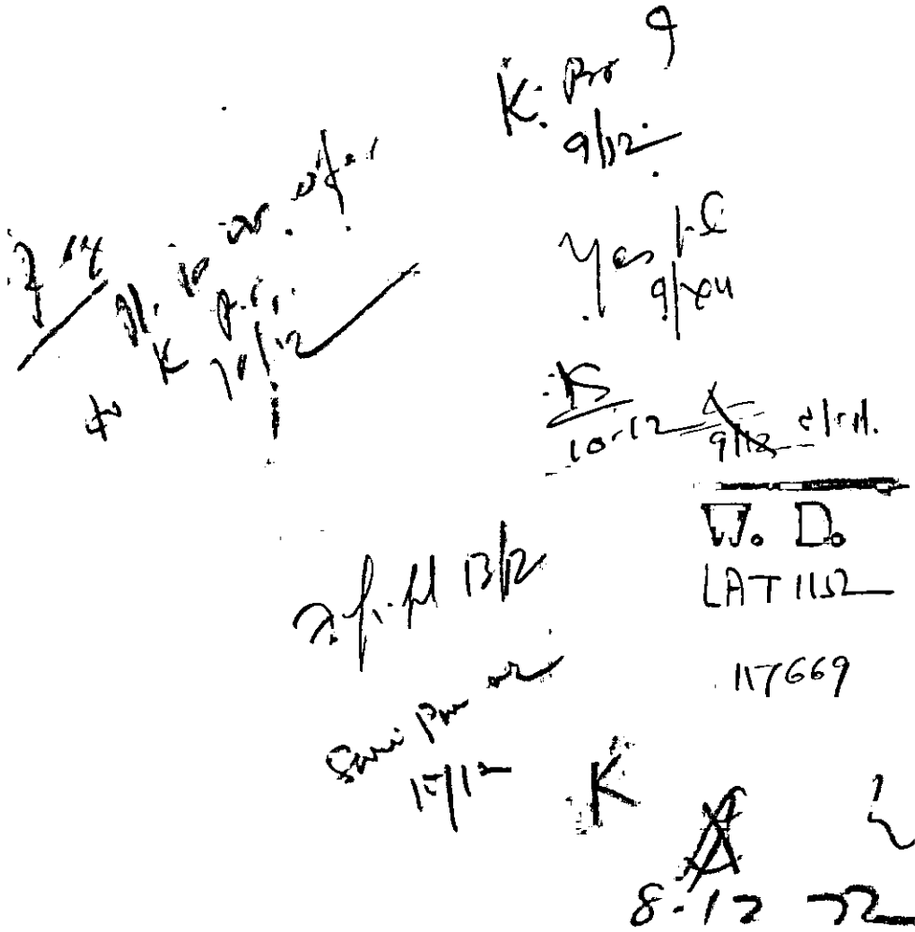
Reference: Government Letter, Public Works Department, No.LAT 1152 K, dated the 21st June 1952.

2. Extracts paras.4(c)(d), 6(b)(c), 8, 10, 14(a)(c) of the audit report may be forwarded to the Athani Electric Supply Co.,Ltd., for information and necessary action.

3. Para.15 of the audit report - As defined in sub-para(4) of para.XVII of the Sixth Schedule to the Electricity (Supply) Act, 1948, "intangible assets" means underwriters' commission and such other preliminary and promotional expenditure shown as a debit in the capital account of the undertaking as has fairly arisen in promoting the business of electricity supply, excluding any amount on account of goodwill. The expenditure incurred in the preliminary work necessary to the floatation of a company appears to be covered by sub-para(4) of para.XVII. The expenditure incurred for raising loans subsequently after the Company is floated would not be admissible. Para.XVII(4) has to be read as a whole and underwriters' commission cannot be detached from the latter part. The Athani licensee started his concern in January 1944. The commission paid by the licensee on securing fixed deposits for the undertaking, viz. Rs.1,147/10 in 1949-50 and Rs.632/8/- in 1950-51, having been paid after the Company was floated, cannot accordingly be treated as "Intangible Assets". The action taken by the Assistant Examiner in omitting these amounts seems to be in order. In this connection attention is also invited to the latter portion of para.5 of the Bassein Rating Committee's Report.

Electrical Engineer to Govt.

P.



LAT 1152/117669

K. Br.

B. 60

The El Engrs. note dt 8-12-52 f.153 may kindly be seen. As agreed to by him, the extract paras refd. to by the Examiner, O.A. in his letter dt 11-6-52 f.147, may be forwarded to Co. for information and necy. action.

2. Pl. see paras 15 & 16 of the audit report f.9. The Examiner. O.A. has excluded the commission paid by the licensee on securing fixed deposits for the undertaking viz. Rs 1,147-14-0 in 1949-50 and Rs 632/8/- in 1950-51. But that officer wanted to ascertain whether action taken by him in omitting these amounts is in order in view of the provisions of para XVII(4) of the sixth schedule. The El. Engr. has dealt this point fully in his letter dt 8-12-52 f.153 and has

has orally expressed his views that the action taken by the Examiner in omitting the above-mentioned amounts is correct. In light of that officer's remark no action seems to be necy. on this office para The draft put up may issue if approved. — ~~fl~~ 159.

23/12/52

24/12

D.S. (9 & 2)

No LAT 1152 K 137

P. W. D.

D. C. (Albany No. 1)
26th December 1952

To

M/s The Athni Electric Supply Co. Ltd.

Subject: Accounts for the years 1943-44 to 1950-51

Sirs,

I am directed to forward herewith for your information and necessary action extract paras 4(c)(d) f.3, 6(b)(c) f.5, 8, 10 f.7, 14(a)(c) f.9 of the audit report on the accounts of your undertaking for the years 1943-44 to 1950-51.

Yours faithfully,

D. A. Extract paras as mentioned above

Asst. Secy. etc.
P. W. D.

Copy forwarded to —

the Examiner, C. A. D., A.G's Office. with ref. to his letter No. OA/3122, dt 11-6-52, f.147

the El. Engr. to Govt. with ref. to his letter No. LA 101/12549 dt. 8th Dec. 1952. f.153

Accepts
27/12/52

23/12/52

24/12

URGENT

Telegraphic Address—ACCOUNTS. - A. G. 37(6).

151 4

No. OA/ 22 9973

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters above the No. as given opposite, may be quoted, *and the reply addressed to*—
THE ACCOUNTANT GENERAL, QUEEN'S ROAD, BOMBAY.

Bombay 28th November 1951

FROM The Examiner, Outside Audits,
Office of THE ACCOUNTANT GENERAL,
4th Floor, Universal Insurance Building,
Sir. P.M. Road. Bombay. BOMBAY.

To

The Asstt. Secretary to the Government of Bombay.
Public Works Department.

Sub:-Audit of the annual statements of accounts of the Athni Electric License.

SIR,

I am to state that the Athni Electric Supply Co.Ltd., has sent to this office the annual statements of accounts for the years ended 30th June 1944, 30-6-45 30-6-46, 30-6-47. 30.6-48. 30-6-49, and 30-6-50. It appears from your memorandum No. 1105/36-M dt.15.11.41 that the audit of the accounts of the undertaking was to be kept in abeyance pending further orders in the matter. It may please be stated whether final orders have since been issued. If so a copy of the same may please be furnished to this office. The years from which the accounts will have to be audited by this office may also please be indicated and the company informed accordingly.

This may please be treated as most urgent.

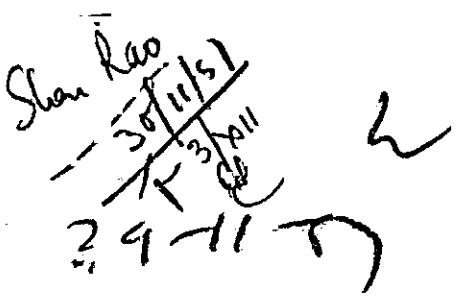
Slip A.
Ll 1105/36 II
P 19

Yours faithfully,
B. D K
Asstt. Examiner, Outside Audits.

k 30/11

LAT 1151

103942



153 B

LAT 1151/10394

P&T

KBr

p 1

Pl. see the letter written from the A.G., B'bag.

△ Slip A
2L 1105/36 II
p 19

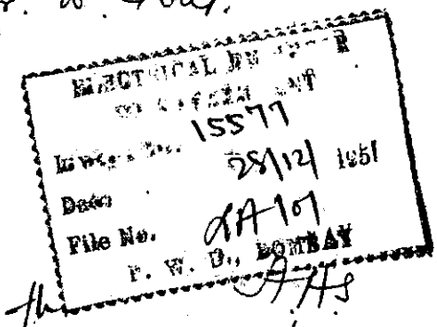
2. In G.M. No. 1105/36-M, dated the 15-11-41, the A.G., B'bag, was informed that that the Athni Elg. ~~Supply Co. Ltd.~~ undertaking has not completed the works & commenced supply and that pending further orders in the matter, the audit of the accounts of that undertaking should be kept in abeyance. The A.G. desires to know the year from which the accounts of that undertaking will have to be audited by him.

3. It will be seen from the letter dated the 1-3-44 from the Athni Elg. ⊗ Slip B undertaking (vide p 171 of file No. 1105/36 II) that the supply of el. energy commenced from the 29-1-44. It is, therefore, desirable that its accounts should...

should be audited by the A.G., B'bay from that time. The A.G. may, if appd., be informed accordingly: as per draft put up for appl., which may issue after corr. to the El. Engr. to Govt.

27/12/51.

27/12/51



U.O. to the El. Engr. to Govt: dt. 28 Dec. 1957
(with file No. 1105/36 - Pt. II)

Issue U.O.
27/12/57

- 155 -

LAT 1151/15-16

No. LAT 1151 K. Letter: P.W.D.,

Be. (Bihar No. 1),

To 17th January 1952 ~~Dec. 1951.~~

The A.G., Bihar.

Sub:— Audit of the annual statements of accounts of the Athni El. License.

Refee:— Your letter No. OA/9973, dated the 28-11-51.

2 The Athni Ely. Undertaking had commenced el. supply from the 29-1-44.

The...

The accounts of that Undertaking should, therefore, be audited from the year ended 30-6-44.

DA:- NCG

By order, etc

A.A.S.

Copy forwarded for information to—

M/S Light & Power Suppliers Ltd.,
Gunwale Bldg., 180 Budhwar, Laxmi Road, Poona 2,

the El. Engr. to Govt. with refce. to his No. DA. 1011/41056, dt. the 7-1-52

27/1/52.

ISSUED
22-1-52

D 4 - 157

Below U.O.R. No.L.A.T.1151/103942 dated the 28th December 1951, from Government in the Public Works Works Department.

=======

No.LA.101/ 11056 of 1952.

Bombay, 1. 7th January 1952.

Seen and returned with compliments.

Electrical Engineer to Govt.

L.M.

: A.T 1151/ 1516. 8

KBn Ph.D.

Submitted with refer.

1/0 the O.N. d) the 27 12 51.

2) The draft on pp 5-6 are, may not issue.

24/1/52. 7/1/52

7/1 K 7/1

A.A.S.

P. W. D.
File No. LAT 1151
Serial No. 1516

16

17/N

5/4/52

23/1/52

LAT 1151/1516.
PWD

KBr.

Resubmitted with refce. to the A.G., Bbay's letter on p 1 ante.

2. The papers may be refd. up. to the A.G., Bbay, with a request to state when the audit report on the accounts of the Athane Ely. Undertaking for the years ended 30.6.50 may be expected.

16/4/52

ACCOUNTANT GENERAL'S Office
19 APR. 1952
BOMBAY 3

16/4

DAD

A.A.S.

Ltr. to the A.G., Bombay, dt. the 16-4-52

16/4 (16-5-52)

LAT 1151/41672

10

O. A. D., A. G's office, Bombay

Returned with compliments.

The audit of the annual statements of accounts of Athni Electric license for the years 43-44 to 1950-51 is in progress and the report will be submitted to Govt. after completion of the ~~Report~~ Audit

Srinivas Rao 28/4

Asstt. Exmr. O. A. D.

U. O. R. to Govt. in the P. W. D

No. OA/1192 29-4-52

K.Rv. P.W.D.

Submitted with reference to the O.N. overleaf.

2/- Receipt of the audit reports from the A.G., Bibcy may be awaited.

25.5.52

Shri Pawar 10/6

Audit 3/5

A.A.S. Shri P 1/5

K 1-5

P. W. D.

File No. LAT 1151

Serial No. 41672

K V

1/5/52

LAT 1151/41672
P.W.D.

K.Br.

The draft put up for approval may issue.

11/6/92.

11/6/92

A.R.

12

Letter

No. L AT 1151 K.

P.W.D.
B.C. (Bbay No.1)
11-6-1952

To

The Examiner, O.A.D., A.G's office,
Bombay.

Sub: Audit of the annual statements of accounts of the ~~Attock~~ Athni El. License

Ref: Your ~~wor~~ No. OA/1192, dt. 29-4-52

2. Pl. state when the audit report of the annual statements of accounts of the Athni El. Licence for the years 1943-44 to 1950-51 may be expected.

D.A. ——
Nil.

~~Your~~ obt
By order of the G. of B.

A.S. to G. of B., P.W.D.

RECD
12/6/52

Issued

11/6

11/6/52.

-163

Telegraphic Address—ACCOUNTS. A. G. 37(6).

No. AA 3275

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters above the No. as given opposite, may be quoted *and the reply addressed to*—
THE ACCOUNTANT GENERAL
QUEEN'S ROAD, BOMBAY.

Bombay 19 52

Reply to be Addressed to:-

FROM
THE EXAMINER, OUTSIDE AUDIT DEPARTMENT.
THE ACCOUNTANT GENERAL, Bombay,
Branch Office of The Accountant General, Bombay,
Universal Assurance Building, 4th Floor,
Sir, P. M. Road, BOMBAY No. 1

To
The Secretary to the Govt of B'bay
P.W.D. B'bay

SIR,

Subject Audit of annual Statements of accounts for the Athni Electric Co. License

Ref EAT 1151 dated 11-6-52

The report on the audit of the accts of the Athni Electric Licence for the years 1947-48 & 1950-51 has been forwarded to me under this office Letter No. OA/3123 dated 11-6-52.

Srinivasa Rao 17/6
Asstt Examiner Outside Audit

4
16

LAT 1151 58469

K-Br

PWD.

The Audit Report for the period 1943-44 & 1950-51. has already been received ~~vide pages 1 to 148~~ and necessary action has been taken on the same. This reference may be kept in record ~~Await~~ pending final orders on the main papers.

under No. LAT 1152/55961

~~27/6/52~~

27-6-52.

~~27/6~~

~~27/6~~

Supdt

LAT 1151

58469.

27-6-52

165

LAT 1151/58469
P.W.D.

K.Br.

Resubmitted.

2. As per G.L. No. LAT 1151 K, dt. 17/1/52, orders were issued to the A.G. Bihar, that accounts of the Athni Elty. Undertaking should be audited from the yr. ended the 30-6-44. The Examr., A&D, has since submitted the A.R. of a/cs of the Co. for the yrs. 1943-44 to 1950-51. Necy. action on the A.R. is being taken in file No. LAT 1152/55961. No point is pending in these pprs. These pprs. may therefore be recorded.

19/8/52

A.A.S.